

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: 12/31/2008

NACER.ORG INC  
C/O CINDY R WEST  
1849 S FLANDERS WAY  
AURORA, CO 80017

Employer Identification Number:  
77-0621675  
DLN:  
17053063056044  
Contact Person:  
COLLEEN E. PROCTOR ID# 52418  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
December 31  
Public Charity Status:  
170(b)(1)(A)(vi)  
Form 990 Required:  
Yes  
Effective Date of Exemption:  
January 26, 2004  
Contribution Deductibility:  
Yes  
Advance Ruling Ending Date:  
December 31, 2008

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

NACER.ORG INC

Sincerely,



Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements