

Internal Revenue Service

Date: August 31, 2007

BEACHES FINE ARTS SERIES INC
PO BOX 51171
JACKSONVILLE FL 32240-1171

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:
Mr. Schatz ID 17-57104
Customer Service Representative
Toll Free Telephone Number:
877-829-5500
Federal Identification Number:
59-2989136

Dear Sir or Madam:

This is in response to your request of August 31, 2007, regarding your organization's tax-exempt status.

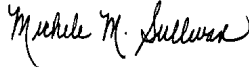
In April 1991 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations 1