

Internal Revenue Service  
P.O. Box 2508  
Cincinnati, OH 45201

Department of the Treasury

Date: FEB 20 2008

TRUST FOR ARCHITECTURAL EASEMENTS  
% STEVEN MCLAIN  
1906 R STREET NW  
WASHINGTON DC 20009-1030

**Person to Contact:**

Mrs. Jones 31-03886

**Toll Free Telephone Number:**

877-829-5500

**Employer Identification Number:**

31-1758303

Dear Sir or Madam:

This is in response to your request of October 29, 2007, regarding your tax-exempt status. We received your Amended Articles of Incorporation filed with the District of Columbia on July 30, 2007. We changed your name from National Architectural Trust to the name shown above.

Our records indicate that a determination letter was issued in March 2001 that recognized you as exempt from Federal income tax, and reflect that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

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

Sincerely,



Cindy Westcott  
Manager, Exempt Organizations  
Determinations