

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

DEPARTMENT OF THE TREASURY

FEB 24 2012

Date:

EROTIC SERVICE PROVIDERS LEGAL
EDUCATION AND RESEARCH PROJECT
C/O ROBERT A WEXLER, ADLER & COLVIN
235 MONTGOMERY STREET, STE. 1220
SAN FRANCISCO, CA 94104

Employer Identification Number:
27-2049888

DLN:

600306050

Contact Person:

GAYLE M ADAMS

ID# 95073

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

September 30

Public Charity Status:

March 22, 2010

Form 990 Required:

Yes

Effective Date of Exemption:

170(b)(1)(A)(vi)

Contribution Deductibility:

Yes

Addendum Applies:

No

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.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 947 (DO/CG)

EROTIC SERVICE PROVIDERS LEGAL

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in cursive script, appearing to read "Lois G. Lerner".

Lois G. Lerner
Director, Exempt Organizations

Enclosure: Publication 4221-PC