

CINCINNATI OH 45999-0038

In reply refer to: 0248323016
Dec. 27, 2007 LTR 4168C E0
74-2481167 000000 00 000
00015488
BODC: TE

SOUTHWEST KEY PROGRAMS INC
6002 JAIN LANE
AUSTIN TX 78721



018091

Employer Identification Number: 74-2481167
Person to Contact: Yvette Davis
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Dec. 14, 2007, regarding your tax-exempt status.

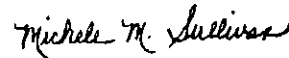
Our records indicate that a determination letter was issued in June 1988, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

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 section(s) 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 yours,



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