March 1, 2005

Internal Revenue Service
TE/GE: EO: GRP 7886: ATTN: Julie Chan
9350 Flair Drive, 2nd Floor
El Monte, CA 91731-2828

Dear Ms. Chan,

In response to your February 25, 2005 letter, I am confirming that the TalkOrigins Foundation, Inc., has neither received revenue nor incurred expenses in 2004. That being the case, the Foundation consents to having its exempt status considered under an advance ruling period beginning as of January 1, 2005. I have enclosed a revised Form 872-C, which has a December 31, 2005 ending date of the first tax year, to reflect this agreement.

Please contact me if there is any further information you require.

Sincerely,

Kenneth J. Fair

Secretary/Treasurer

TalkOrigins Foundation, Inc.
Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period,

TalkOrigins Foundation, Inc.

5914 Hummingbird, Houston, TX 77096-5828

(Exact legal name of organization as shown in organizing document)

and the

District Director of Internal Revenue, or
Assistant Commissioner (Employee Plans and Exempt Organizations)

consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year December 31, 2005

(Month, day, and year)

Name of organization (as shown in organizing document) Date

TalkOrigins Foundation, Inc. March 1, 2005

Officer or trustee having authority to sign Type or print name and title

Signature

Kenneth Fair, Secretary/Treas.

For IRS use only

District Director or Assistant Commissioner (Employee Plans and Exempt Organizations) Date

By

For Paperwork Reduction Act Notice, see page 7 of the Form 1023 Instructions.