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

Date: FEB 13 2007

KNIFE RIGHTS INC 313 W TEMPLE CT GILBERT, AZ 85233-7724 Employer Identification Number: 74-3197990 DLN: 17053005059047 Contact Person: ID# 31173 ROGER W VANCE Contact Telephone Number: (877) 829-5500 Accounting Period Ending: September 30 Form 990 Required: Yes Effective Date of Exemption: December 13, 2006 Contribution Deductibility: No

## Dear Applicant:

We are pleased to inform you that upon review of your application for taxexempt status we have determined that you are exempt from Federal income tax under section 501(c)(4) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Please see enclosed Information for Organizations Exempt Under Sections Other Than 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

Contributions to you are not deductible by donors under section 170(c)(2) of the Code.

Sincerely

Lois G. Lerner

Director, Exempt Organizations Rulings and Agreements

Enclosure: Information for Organizations Exempt Under Sections Other Than 501(c)(3)