

Internal Revenue Service

Date: May 30, 2006

DEVELOPMENTAL DISABILITIES
INSTITUTE INC
99 HOLLYWOOD DR
SMITHTOWN NY 11787-3135

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:
Ms. Smith #31-07262
Contact Representative
Toll Free Telephone Number:
877-829-5500
Federal Identification Number:
11-6077347

Dear Sir or Madam:

This is in response to your request of May 30, 2006, regarding your organization's tax-exempt status.

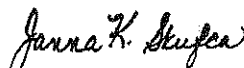
In April 1967 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a school under sections 509(a)(1) and 170(b)(1)(A)(ii) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

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

Sincerely,



Janna K. Skufca, Director, TE/GE
Customer Account Services