

**Internal Revenue Service**  
**P. O. Box 2508**  
**Cincinnati, OH 45201**

**Department of the Treasury**

**Date:** December 10, 2010

**Person to Contact:**

Sharon LeNard

ID #0203196

**Toll Free Telephone Number:**

877-829-5500

KOBUTSU MALONE  
PO BOX 213  
SEDGWICK ME 04676

Dear Sir or Madam:

This is in response to your request of October 27, 2010, regarding a copy of the application for tax-exempt status and the determination letter for Zen Studies Society Inc.

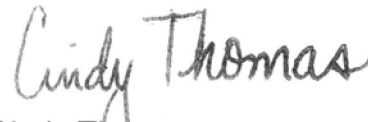
While we were unable to locate these documents, our records indicate a determination letter was issued in May 1960 granting the organization exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate this organization is not a private foundation within the meaning of section 509(a) because it is classified under section(s) 509(a)(1) and 170(b)(1)(A)(i).

Donors may deduct contributions to this organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to the organization or for its 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,



Cindy Thomas  
Manager, Exempt Organizations  
Determinations