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

Date: MAR 2 1 2005

SARCOMA FOUNDATION OF AMERICA INC 26120 KINGS VALLEY RD DAMASCUS, MD 20872-0000 Employer Identification Number: 52-2275294

DLN:

17053043770045 Contact Person: MICHELLE A GLUTZ

ID# 31213

Contact Telephone Number:

(877) 829-5500

Public Charity Status:

170(b)(1)(A)(vi)

Dear Applicant:

Our letter dated JUNE 2001, stated you would be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, and you would be treated as a public charity, rather than as a private foundation, during an advance ruling period.

Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, (800) 829-3676. Information is also available on our Internet Web Site at www.irs.gov.

If you have general questions about exempt organizations, please call our toll-free number shown in the heading between 8:30~a.m. - 5:30~p.m. Eastern time.

Please keep this letter in your permanent records.

Sincerely yours,

Lois G. Lerner

Director, Exempt Organizations

Rulings and Agreements