

Date: December 17, 2008

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: is a true copy of an affirmation letter dated December 17, 2008, and prepared by the Tax Exempt/Government Entities Office of the Internal Revenue Service in Cincinnati, Ohio, pertaining to Genesis Foundation Inc., consisting of one page

under the custody of this office.

**IN WITNESS WHEREOF, I have hereunto set my hand,
and caused the seal of this office to be affixed, on the
day and year first above written.**

By direction of the Secretary of the Treasury:

Annette M. Jones
Area Manager, Chicago
Governmental Liaison and Disclosure

Margaret Keller

Margaret Keller
Senior Disclosure Specialist, Ohio
Governmental Liaison and Disclosure

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

Department of the Treasury

Date: December 17, 2008

Person to Contact:

Mrs. Jones 0203151

Toll Free Telephone Number:

877-829-5500

Employer Identification Number:

91-2120744

GENESIS FOUNDATION INC
% CAROLINA ESQUENAZI PRES
140 EAST 45TH STREET NO 18FL
NEW YORK NY 10017-3144

Dear Sir or Madam:

This is in response to your request of December 3, 2008, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in August 2001 that recognized you as exempt from Federal income tax, and reflect that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are a private foundation described under section 509(a) of the Code.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your 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 Westcott
Manager, Exempt Organizations
Determinations