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

NOV 29 2007

Date:

JACK KIRBY MUSEUM & RESEARCH CENTER 828 BLOOMFIELD ST APT 3 HOBOKEN, NJ 07030

Employer Identification Number: 42-1670094 DLN: 17053248064017 Contact Person: ID# 50304 DONNA ELLIOT-MOORE Contact Telephone Number: (877) 829-5500Accounting Period Ending: December 31 Public Charity Status: 509(a)(2) Form 990 Required: Yes Effective Date of Exemption: May 27, 2005 Contribution Deductibility: Yes Advance Ruling Ending Date: December 31, 2010 Addendum Applies: NO

## Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of your exemption and ends with advance ruling ending date shown in the heading of the letter.

Shortly before the end of your advance ruling period, we will send you Form 8734, Support Schedule for Advance Ruling Period. You will have 90 days after the end of your advance ruling period to return the completed form. We will then notify you, in writing, about your public charity status.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

## JACK KIRBY MUSEUM & RESEARCH CENTER

Sincerely,

Robert Choi Director, Exempt Organizations Rulings and Agreements

Enclosures: Publication 4221-PC Statute Extension

art	Public Charity Status (Continued)			
	509(a)(4)—an organization organized and operated ex	clusively for testing for public safety.		
f	509(a)(1) and 170(b)(1)(A)(iv)—an organization operate operated by a governmental unit.			
	509(a)(1) and 170(b)(1)(A)(vi)—an organization that reconstributions from publicly supported organizations			
	(a)(2)—an organization that normally receives not more than one-third of its financial support from gross estment income and receives more than one-third of its financial support from contributions, membership and gross receipts from activities related to its exempt functions (subject to certain exceptions).			
	A publicly supported organization, but unsure if it is decide the correct status.	described in 5g or 5h. The organization	on would like the IRS to	
	If you checked box g, h, or i in question 5 above, you me selecting one of the boxes below. Refer to the instruction			
	Request for Advance Ruling: By checking this box and signing the consent, pursuant to section 6501(c)(4) of the Code you request an advance ruling and agree to extend the statute of limitations on the assessment of excise tax under section 4940 of the Code. The tax will apply only if you do not establish public support status at the end of the 5-year advance ruling period. The assessment period will be extended for the 5 advance ruling years to 8 years, 4 months, and 15 days beyond the end of the first year. You have the right to refuse or limit the extension to a mutually agreed-upon period of time or issue(s). Publication 1035, Extending the Tax Assessment Period, provides a more detailed explanation of your rights and the consequences of the choices you make. You may obtain Publication 1035 free of charge from the IRS web site at www.irs.gov or by calling toll-free 1-800-829-3676. Signing this consent will not deprive you of any appeal rights to which you would otherwise be entitled. If you decide not to extend the statute of limitations, you are not eligible for an advance ruling.			
	Consent Fixing Period of Limitations Upon Assess  For Organization	ement of Tax Under Section 4940 of	the Internal Revenue Co	
	For Organization  (Signature of Officer, Director, Tustee, or other authorized official)	Randolph Hoppe (Type or print name of signer)  Trustee (Type or print title or authority of signer)	27Avg 07 (Date)	
	For Organization  (Signature of Officer, Director, Tustee, or other authorized official)	Randolph Hoppe (Type or print name of signer) Trustee (Type or print title or authority of signer)	27Ays • 7 (Date)	
	For Organization  (Signature of Officer, Director, Trustee, or other authorized official)  For IRS Use Only	Randolph Hoppe (Type or print name of signer) Trustee (Type or print title or authority of signer)  NOV 2 9 2007	27Avg • 7 (Date)	
	For Organization  (Signature of Officer, Director, Tustee, or other authorized official)	Randolph Hoppe (Type or print name of signer) Trustee (Type or print title or authority of signer)  NOV 2 9 2007  have completed one tax year of at lear public support status, answer line 61	(Date)  (Date)  (Date)  (Date)  (Date)	
	For Organization  (Signature of Officer, Director, Trustee, or other authorized official)  For IRS Use Only  Request for Definitive Ruling: Check this box if you you are requesting a definitive ruling. To confirm your g in line 5 above. Answer line 6b(ii) if you checked bo answer both lines 6b(i) and (ii).  (i) (a) Enter 2% of line 8, column (e) on Part IX-A. St (b) Attach a list showing the name and amount column (c)	Randolph Hoppe (Type or print name of signer) Trustee (Type or print title or authority of signer)  NOV 2 9 2007  have completed one tax year of at lear public support status, answer line 6id ox h in line 5 above. If you checked be statement of Revenues and Expenses. Contributed by each person, company,	(Date)  (Date)  (Date)  (Date)  (Date)  (Date)	
	For Organization  (Signature of Officer, Director, Tyustee, or other authorized official)  For IRS Use Only  Request for Definitive Ruling: Check this box if you you are requesting a definitive ruling. To confirm your g in line 5 above. Answer line 6b(ii) if you checked bo answer both lines 6b(i) and (ii).  (i) (a) Enter 2% of line 8, column (e) on Part IX-A. St	Randolph Hoppe (Type or print name of signer)  Trustee (Type or print title or authority of signer)  NOV 2 9 2007  have completed one tax year of at lear public support status, answer line 60 ox h in line 5 above. If you checked be tatement of Revenues and Expenses. Contributed by each person, company, answer is "None," check this box.  I, 2, and 9 of Part IX-A. Statement of	(Date)  (Date)	

Did you receive any unusual grants during any of the years shown on Part IX-A. Statement of Revenues and Expenses? If "Yes," attach a list including the name of the contributor, the date and amount of the grant, a brief description of the grant, and explain why it is unusual.

Yes

No