

OGDEN UT 84201-0038

In reply refer to: 0437774131  
May 28, 2008 LTR 4168C E0  
59-2021454 000000 00 000 R  
00033926  
BODC: TE

GULF SPECIMEN MARINE LABORATORIES  
INC  
222 CLARK DR  
PANACEA FL 32346

Employer Identification Number: 59-2021454  
Person to Contact: John Reilly  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of May 16, 2008, regarding your tax-exempt status.

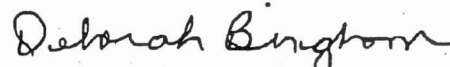
Our records indicate that a determination letter was issued in January 1981, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(03) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(2).

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 yours,



Deborah Bingham  
Accounts Management I