

NATHAN B. AND FLORENCE R.  
**BURT FOUNDATION, INC.**  
*HARRY L. ARKIN, PRESIDENT*

*SUITE 2830, LINCOLN CENTER  
1660 LINCOLN STREET  
DENVER, COLORADO 80264  
Telephone: (303) 863-8400  
Fax: (303) 832-4703  
www.burtfoundation.org*

November 24, 2008

To the General Public

You may examine the most recently filed Federal Tax Return of the NB & FR Burt Foundation form 990-PF, Return of Private Foundation, and a copy of the letter of the IRS dated June 26, 1986 exempting the NB & FR Burt Foundation, Inc. from Federal Income Tax under Section 501(c)(3).

Alternatively, the Foundation, on receipt of a written request for the same and a certified or cashier's check for \$25.00, will copy and mail to any interested party, the documents described above.

The audited financial statements of the Foundation are not a matter of public record.

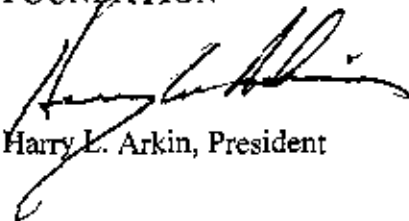
For further information, you may also contact:

Mr. Gregory Dickson, CPA  
Heider, Tanner & Dirks, Inc.  
999 Jasmine Street, Suite 300  
Denver, Colorado 80220  
Telephone: 303 393-0615

Very truly yours,

**NATHAN B. AND FLORENCE R.  
BURT FOUNDATION**

By:

  
Harry L. Arkin, President