

**EXHIBIT 7**  
Web Resources for Nonprofits

■ AICPA Audit Committee Nonprofit Toolkit	<a href="http://www.aicpa.org/audcommctr/toolkitsnpo/homepage.htm">www.aicpa.org/audcommctr/toolkitsnpo/homepage.htm</a>
■ American Institute of Philanthropy	<a href="http://www.charitywatch.org">www.charitywatch.org</a>
■ Governance Matters	<a href="http://www.governancematters.org">www.governancematters.org</a>
■ Better Business Bureau Wise Giving Alliance	<a href="http://www.give.org">www.give.org</a>
■ Board Source	<a href="http://www.boardsource.org">www.boardsource.org</a>
■ Guidestar	<a href="http://www.guidestar.org">www.guidestar.org</a>
■ Independent Sector	<a href="http://www.independentsector.org">www.independentsector.org</a>
■ IRS Exempt Organizations	<a href="http://www.irs.gov/charities">www.irs.gov/charities</a>
■ Internet Nonprofit Center	<a href="http://www.nonprofits.org">www.nonprofits.org</a>
■ National Association of Attorneys General	<a href="http://www.naag.org">www.naag.org</a>
■ National Association of State Charity Officials	<a href="http://www.nasconet.org">www.nasconet.org</a>
■ National Council for Nonprofit Organizations	<a href="http://www.ncna.org">www.ncna.org</a>
■ New York State Attorney General	<a href="http://www.oag.state.ny.us/charities/charities.html">www.oag.state.ny.us/charities/charities.html</a>
■ Nonprofit Financial Center	<a href="http://www.nfconline.org">www.nfconline.org</a>
■ OMB Watch	<a href="http://www.ombwatch.org">www.ombwatch.org</a>
■ Standards for Excellence Institute	<a href="http://www.standardsforexcellenceinstitute.org">www.standardsforexcellenceinstitute.org</a>