



The Sindhi Association
of Southern California
(A Non-Profit Organization)



26 Silver Fir Irvine, CA 92714

July 6, 1988

Internal Revenue Service
EO Application Receiving
P.O. Box 486
Los Angeles, CA 90053-0486

Dear Sir,

Enclosed find herewith our application for recognition of exemption under section 501 (C) (3) of the Internal Revenue Code. We may be a little late in filing this application but it was because of our ignorance and we hope you will excuse us for this. Ours is an organization of a small group of families (about 300) living in Southern California and we are trying to maintain our religious and cultural beliefs. We have already been granted a non-profit status by the State of California and we will be thankful if you would kindly grant us the tax exemption status.

Thanking you in anticipation.

Yours truly,

(Kishan Hingorani)

Hon. Treasurer

The purpose of formation of this association is to bring together all the Hindus and their descendants who were living in the province of Sindh (now in Pakistan) and having Sindhi as their mother tongue. The association brings together all the Sindhis living in Southern California in celebrating various festivals and organize monthly prayer meetings.

The future proposed plans are to establish a community center to enhance the above objective and keep the heritage of this community alive.

Jagat Bhatia

11824 Andasol Ave

Granada Hills, CA 91344

Chairman

S. D. Sharma

~~1609~~ 4617 Coblidge Ave.

Culver City, CA 90230

President

Rita Vaswani

18725 Malden Street

Northridge, CA 91324

Vice President

N. D. Israni

9041 Katella Ave

Anaheim, CA 92804

Hon. Secretary

K. G. Hingorani

26 Silver Fir

Irvine, CA 92714

Hon. Treasurer

(Rev. March 1986)

Department of the Treasury
Internal Revenue Service**Application for Recognition of Exemption****Under Section 501(c)(3) of the Internal Revenue Code**

For Paperwork Reduction Act Notice, see page 1 of the instructions.

OMB No. 1545-0056

Expires 3-31-89

To be filed in the key district
for the area in which the
organization has its principal
office or place of business.

This application, when properly completed, constitutes the notice required under section 508(a) of the Internal Revenue Code so that an applicant may be treated as described in section 501(c)(3) of the Code, and the notice required under section 508(b) for an organization claiming not to be a private foundation within the meaning of section 509(a). (Read the instructions for each part carefully before making any entries.) If required information, a conformed copy of the organizing and operational documents, or financial data are not furnished, the application will not be considered on its merits and the organization will be notified accordingly. Do not file this application if the applicant has no organizing instrument (see Part II).

Part I Identification

1 Full name of organization <i>SINDHI ASSOCIATION OF SOUTHERN CALIFORNIA</i>		2 Employer identification number (If none, see instructions) <i>33-0269065</i>	
3a Address (number and street) <i>26 SILVER FIR</i>		Check here if applying under section: ☐ 501(e) ☐ 501(f) ☐ 501(k)	
3b City or town, state, and ZIP code <i>IRVINE</i>		4 Name and telephone number of person to be contacted <i>KISHAN HINGORANI (714) 857-5379</i>	
5 Month the annual accounting period ends <i>DECEMBER</i>	6 Date incorporated or formed -----	7 Activity codes <i>029 064 090</i>	
8 Has the organization filed Federal income tax returns or exempt organization information returns? ☐ Yes ☒ No If "Yes," state the form number(s), years filed, and Internal Revenue office where filed.			

Part II Type of Entity and Organizational Document (see instructions)

Check the applicable entity box below and attach a conformed copy of the organization's organizing document and bylaws as indicated for each entity.

- ☐ Corporation—Articles of incorporation and bylaws. ☐ Trust—Trust indenture. ☒ Other—Constitution or articles of association and bylaws.

Part III Activities and Operational Information

1 What are or will be the organization's sources of financial support? List in order of size.

1. Membership
2. Fundraising functions
3. Donations

2 Describe the organization's fund-raising program, both actual and planned, and explain to what extent it has been put into effect. (Include details of fund-raising activities such as selective mailings, formation of fund-raising committees, use of professional fund raisers, etc.) Attach representative copies of solicitations for financial support.

1. From time to time we send an appeal to members for Donations
2. Publish souvenir at our annual DIWALI festival celebration and collect advertisements for it.

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and I have examined this application, including the accompanying statements, and to the best of my knowledge it is true, correct, and complete.

(Signature)

(Title or authority of signer)

(Date)

Part III Activities and Operational Information (Continued)

- 3 Give a detailed narrative description of the organization's past, present, and proposed future activities, and the purposes for which it was formed. The narrative should identify the specific benefits, services, or products the organization has provided or will provide. If the organization is not fully operational, explain what stage of development its activities have reached, what further steps remain for it to become fully operational, and when such further steps will take place. (Do not state the purposes and activities of the organization in general terms or repeat the language of the organizational documents.) If the organization is a school, hospital, or medical research organization, include enough information in your description to clearly show that the organization meets the definition of that particular activity that is contained in the instructions for Part VI-A.

7
 1. 10, 100

4 The membership of the organization's governing body is:

a Names, addresses, and titles of officers, directors, trustees, etc.	b Annual compensation
1. Jagat Bhatia Chairman 2. S D Sharma President 3. M. D. Israni Secretary 4. K. G. Hingorani Treasurer 5. Rita Vaswani Vice President	7 None

Part III Activities and Operational Information (Continued)

- 4 c** Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials? ☐ Yes ☒ No
If "Yes," name those persons and explain the basis of their selection or appointment.
- d** Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons?" (See the Specific Instructions for line 4d.) ☐ Yes ☒ No
If "Yes," explain.
- e** Have any members of the organization's governing body assigned income or assets to the organization, or is it anticipated that any current or future member of the governing body will assign income or assets to the organization? ☐ Yes ☒ No
If "Yes," attach a complete explanation stating which applies and including copies of any assignments plus a list of items assigned.
- 5** Does the organization control or is it controlled by any other organization? ☐ Yes ☒ No
Is the organization the outgrowth of another organization, or does it have a special relationship to another organization by reason of interlocking directorates or other factors? ☐ Yes ☒ No
If either of these questions is answered "Yes," explain.
- 6** Is the organization financially accountable to any other organization? ☐ Yes ☒ No
If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted.
- 7 a** What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain their status, what additional steps remain to be completed, and when such final steps will be taken. *Cash in hand*
- b** To what extent have you used, or do you plan to use, contributions as an endowment fund, i.e., hold contributions to produce income for the support of your exempt activities? *TBD*
- 8** Will any of the organization's facilities be managed by another organization or individual under a contractual agreement? ☐ Yes ☒ No
If "Yes," attach a copy of each contract and explain the relationship between the applicant and each of the other parties.

Part III Activities and Operational Information (Continued)

- 9 a Have the recipients been required or will they be required to pay for the organization's benefits, services, or products? ☐ Yes ☒ No
If "Yes," explain and show how the charges are determined.
- b Does or will the organization limit its benefits, services, or products to specific classes of individuals? ☐ Yes ☒ No
If "Yes," explain how the recipients or beneficiaries are or will be selected.

- 10 Is the organization a membership organization? ☒ Yes ☐ No
If "Yes," complete the following:

- a Describe the organization's membership requirements and attach a schedule of membership fees and dues.
The member or his spouse should be a Hindu Sindhi. Membership dues are \$1000 per year.
- b Describe your present and proposed efforts to attract members, and attach a copy of any descriptive literature or promotional material used for this purpose.
Advertise in news paper & Radio before our annual Diwali function word of month. Our associations news letter
- c Are benefits, services, or products limited to members? ☒ Yes ☐ No
If "No," explain.

- 11 Does or will the organization engage in activities tending to influence legislation or intervene in any way in political campaigns? ☐ Yes ☒ No
If "Yes," explain. (Note: You may wish to file Form 5768, Election/Revocation of Election by an Eligible Section 501(c)(3) Organization to Make Expenditures to Influence Legislation.)

- 12 Does the organization have a pension plan for employees? ☐ Yes ☒ No

- 13 a Are you filing Form 1023 within 15 months from the end of the month in which you were created or formed as required by section 508(a) and the related regulations? (See General Instructions.) ☐ Yes ☒ No
- b If you answer "No," to 13a and you claim that you fit an exception to the notice requirements under section 508(a), attach an explanation of your basis for the claimed exception. ☐ Yes ☒ No
- c If you answer "No," to 13a and section 508(a) does apply to you, you may be eligible for relief under regulations section 1.9100 from the application of section 508(a). Do you wish to request relief? ☐ Yes ☐ No
- d If you answer "Yes," to 13c, attach a detailed statement that satisfies the requirements of Rev. Proc. 79-63.
- e If you answer "No," to both 13a and 13c and section 508(a) does apply to you, your qualification as a section 501(c)(3) organization can be recognized only from the date this application is filed with your key District Director. Therefore, do you want us to consider your application as a request for recognition of exemption as a section 501(c)(3) organization from the date the application is received and not retroactively to the date you were formed (see instructions)? ☐ Yes ☐ No

Part IV Statement as to Private Foundation Status (see instructions)

- 1 Is the organization a private foundation? ☐ Yes ☐ No
- 2 If you answer "Yes," to question 1 and the organization claims to be a private operating foundation, check here ☐ and complete Part VII.
- 3 If you answer "No," to question 1, indicate the type of ruling you are requesting regarding the organization's status under section 509 by checking the box(es) below that apply:
- a Definitive ruling under section 509(a)(1), (2), (3), or (4) ☐ Complete Part VI.
- b Advance ruling under ☐ sections 509(a)(1) and 170(b)(1)(A)(vi) or ☐ section 509(a)(2)—see instructions.
- (Note: If you want an advance ruling, you must complete and attach two Forms 872-C to the application.)

Part V Financial Data

Statement of Support, Revenue, and Expenses for the period beginning 1-1- **1987** **and ending** 12-31- **1987**

Note: Complete the financial statements for the current year and for each of the three years immediately before it. If in existence less than four years, complete the statements for each year in existence. If in existence less than one year, also provide proposed budgets for the two years following the current year.

Support and Revenue	1	Gross contributions, gifts, grants, and similar amounts received	1	1051
	2	Gross dues and assessments of members	2	1180
	3a	Gross amounts derived from activities related to organization's exempt purpose (attach schedule)		
	b	Minus cost of sales	3c	397
	4a	Gross amounts from unrelated business activities (attach schedule)		
	b	Minus cost of sales	4c	307
	5a	Gross amount received from sale of assets, excluding inventory items (attach schedule)		
	b	Minus cost or other basis and sales expenses of assets sold	5c	-
6	Investment income (see instructions)	6	-	
7	Other revenue (attach schedule)	7		
8	Total support and revenue	8	2935	
Expenses	9	Fundraising expenses	9	868
	10	Contributions, gifts, grants, and similar amounts paid (attach schedule)	10	25
	11	Disbursements to or for benefit of members (attach schedule)	11	-
	12	Compensation of officers, directors, and trustees (attach schedule)	12	-
	13	Other salaries and wages	13	-
	14	Interest	14	-
	15	Rent	15	-
	16	Depreciation and depletion	16	-
	17	Other (attach schedule)	17	-
	18	Total expenses	18	883
	19	Excess of support and revenue over expenses (line 8 minus line 18)	19	2052

Balance Sheet

(at the end of the period shown above)

Assets		
20	Cash: a Interest bearing accounts	20a 5014.95
	b Other	20b -
21	Accounts receivable, net	21 -
22	Inventories	22 -
23	Bonds and notes (attach schedule)	23 -
24	Corporate stocks (attach schedule)	24 -
25	Mortgage loans (attach schedule)	25 -
26	Other investments (attach schedule)	26 -
27	Depreciable and depletable assets (attach schedule)	27 -
28	Land	28 -
29	Other assets (attach schedule)	29 -
30	Total assets	30 5014.95
Liabilities		
31	Accounts payable	31 -
32	Contributions, gifts, grants, etc., payable	32 -
33	Mortgages and notes payable (attach schedule)	33 -
34	Other liabilities (attach schedule)	34 -
35	Total liabilities	35 -
Fund Balances or Net Worth		
36	Total fund balances or net worth	36 5014.95
37	Total liabilities and fund balances or net worth (line 35 plus line 36)	37 5014.95

If there has been any substantial change in any aspect of your financial activities since the period shown above ended, check the box and attach a detailed explanation ☐

Part VI Non-Private Foundation Status (Definitive ruling only)**A.—Basis for Non-Private Foundation Status (Check one of the boxes below.)**

The organization is not a private foundation because it qualifies as:

	Kind of organization	Within the meaning of	Complete
1	a church or a convention or association of churches	Sections 509(a)(1) and 170(b)(1)(A)(i)	
2	a school	Sections 509(a)(1) and 170(b)(1)(A)(ii)	
3	a hospital or a cooperative hospital service organization or a medical research organization operated in conjunction with a hospital	Sections 509(a)(1) and 170(b)(1)(A)(iii)	
4	a governmental unit described in section 170(c)(1)	Sections 509(a)(1) and 170(b)(1)(A)(v)	
5	being organized and operated exclusively for testing for public safety	Section 509(a)(4)	
6	being operated for the benefit of a college or university that is owned or operated by a governmental unit	Sections 509(a)(1) and 170(b)(1)(A)(iv)	Part VI.—B
7	normally receiving a substantial part of its support from a governmental unit or from the general public	Sections 509(a)(1) and 170(b)(1)(A)(vi)	Part VI.—B
8	☒ normally receiving not more than one-third of its support from gross investment income and more than one-third of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions)	Section 509(a)(2)	Part VI.—B
9	being operated solely for the benefit of or in connection with one or more of the organizations described in 1 through 4, or 6, 7, and 8 above	Section 509(a)(3)	Part VI.—C

B.—Analysis of Financial Support (Complete if you checked box 6, 7, or 8 above.)

	(a) Most recent tax year	(Years next preceding most recent tax year)			(e) Total
	19 <u>87</u> ...	(b) 19 <u>86</u> ...	(c) 19	(d) 19	
1 Gifts, grants, and contributions received	1051	101			1152
2 Membership fees received	1180	1030			2210
3 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513	6952	5404			12356
4 Gross investment income (see instructions for definition)	—				—
5 Net income from organization's unrelated business activities not included on line 4	—				—
6 Tax revenues levied for and either paid to or spent on behalf of the organization	—				—
7 Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge)	—				—
8 Other income (not including gain or loss from sale of capital assets)—attach schedule	—				—
9 Total of lines 1 through 8	8183	6535			14718
10 Line 9 minus line 3	2231	1131			3362
11 Enter 2% of line 10, column (e) only					67.24
12 If the organization has received any unusual grants during any of the above tax years, attach a list for each year showing the name of the contributor, the date and amount of grant, and a brief description of the nature of such grant. Do not include such grants on line 1 above—(See instructions).					

(continued on next page)

Part VI Non-Private Foundation Status (Definitive ruling only) (Continued)**B.—Analysis of Financial Support (Continued)****13** If the organization's non-private foundation status is based on:

- a** Sections 509(a)(1) and 170(b)(1)(A)(iv) or (vi).—Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts for the entire period were more than the amount shown on line 11.
- b** Section 509(a)(2).—For each of the years included on lines 1, 2, and 3, attach a list showing the name of and amount received from each person who is a "disqualified person."
- For each of the years on line 3, attach a list showing the name of and amount received from each payor (other than a "disqualified person") whose payments to the organization were more than \$5,000. For this purpose, "payor" includes, but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any governmental agency or bureau.

C.—Supplemental Information Concerning Organizations Claiming Non-Private Foundation Status Under Section 509(a)(3)

1 Organizations supported by applicant organization:	Has the supported organization received a ruling or determination letter that it is not a private foundation by reason of section 509(a)(1) or (2)?
<i>None</i> Name and address of supported organization	☐ Yes ☒ No
	☐ Yes ☐ No
	☐ Yes ☐ No
	☐ Yes ☐ No
	☐ Yes ☐ No

2 To what extent are the members of your governing board elected or appointed by the supported organization(s)?*None***3** What is the extent of common supervision or control that you and the supported organization(s) share?*None***4** To what extent do(es) the supported organization(s) have a significant voice in your investment policies, the making and timing of grants, and in otherwise directing the use of your income or assets?*None***5** Does the mentioning of the supported organization(s) in your governing instrument make you a trust that the supported organization(s) can enforce under State law and compel to make an accounting? ☐ Yes ☒ No
If "Yes," explain.**6** What portion of your income do you pay to each supported organization and how significant is the support to each?*None***7** To what extent do you conduct activities that would otherwise be carried out by the supported organization(s)? Explain why these activities would otherwise be carried on by the supported organization(s).**8** Is the applicant organization controlled directly or indirectly by one or more "disqualified persons" (other than one who is a disqualified person solely because he or she is a manager) or by an organization which is not described in section 509(a)(1) or (2)? ☐ Yes ☒ No
If "Yes," explain.

Form **872-C**
(Rev. March 1986)

Department of the Treasury—Internal Revenue Service

**Consent Fixing Period of Limitation Upon
Assessment of Tax Under Section 4940 of the
Internal Revenue Code**

(See Form 1023 instructions for Part IV, line 3.)

OMB No. 1545-0056
Expires 3-31-89

To be used with Form
1023. Submit in
duplicate.

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period,

Smith Association of Southern California

(Exact legal name of organization)

26 Silver Fir, IRVINE, CA 92714

(Number, street, city or town, state, and ZIP code)

} and the District Director
of Internal Revenue

Consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, then the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year *Dec 31st 1986*

Name of organization

Date

Officer or trustee having authority to sign

Signature ►

District Director

Date

By ►

For Paperwork Reduction Act Notice, see page 1 of the Form 1023 instructions.

P O BOX 2350 ROOM 5127 ATTN: E.O.
LOS ANGELES, CA 900532350

Date: AUG. 23, 1988

SINDHI ASSOCIATION OF SOUTHERN
CALIF
26 SILVER FIR
IRVINE, CA 92714

OMB Clearance Number:
1545-0056
Employer Identification Number:
33-0269065
Case Number:
958228017
Contact Person:
THORNTON, B.
Contact Telephone Number:
(213) 894-4170

Response Due Date:
Sept. 9, 1988

Dear Applicant:

Before we can determine whether your organization is exempt from Federal income tax, we must have enough information to show that you have met all legal requirements. You did not include information needed to make that determination on your Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.

To help us determine whether your organization is exempt from Federal income tax, please send us the requested information by the above date. We can then complete our review of your application.

If we do not hear from you within that time, we will assume you do not want us to consider the matter further and will close your case. In that event, as required by Code section 6104(c), we will notify the appropriate State officials that, based on the information we have, we cannot recognize you as an organization of the kind described in Code section 501(c)(3). As a result, the Internal Revenue Service will treat your organization as a taxable entity. If we receive the information after the response due date, we may ask you to send us a new Form 1023.

In addition, if you do not provide the requested information in a timely manner, we will consider that you have not taken all reasonable steps to secure the determination you requested. Under Code section 7428(b)(2) your not taking all reasonable steps in a timely manner to secure the determination may be considered as failure to exhaust administrative remedies available to you within the Service. Therefore, you may lose your rights to a declaratory judgment under Code section 7428.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Thank you for your cooperation.

PLEASE RETURN THIS LETTER (or a copy) WITH YOUR RESPONSE.

Sincerely yours,



Letter 2088 (CG)

SINDHI ASSOCIATION OF SOUTHERN

From our preliminary consideration of your application, it does not appear that your organization will qualify for exemption under Code section 501(c)(3), which covers organizations that are exclusively educational, charitable, or religious. Your organization more nearly resembles those that are exempt under section 501(c)(7).

We are enclosing Package 1024, which you may use if you decide to apply for exemption under Code section 501(c)(7). However your exemption under that section would not permit your contributors to claim tax deductions for the contributions to you, as they could if you were exempt under section 501(c)(3). If you decide to apply under section 501(c)(7), you should submit the new application to this office.

You need not submit copies of the charter, financial statements, or other documents that you have already submitted. You may apply under that section instead of section 501(c)(3). If you choose not to file Form 1024, we will determine your status under section 501(c)(3) only. Please let us know your decision.

INTERNAL REVENUE SERVICE
EP/EO

Internal Revenue Service
EP/EO Disclosure Desk
P.O. Box 2350 Los Angeles, CA 90053

SINDHI ASSOCIATION OF
SOUTHERN CALIFORNIA
26 SILVER FIR
IRVINE, CA 92714

Person to Contact:
L. Barragan (A to K)
F. Miraflor (L to Z)
Telephone Number:
(213)894-4232
Refer Reply to:
91-479
Date:

AUG 27 1991

RE: 33-0269065
SINDHI ASSOCIATION OF
SOUTHERN CALIFORNIA

Gentlemen:

This is in response to your request for a determination letter of the above-named organization.

A review of our records indicates that the above-named organization was recognized to be exempt from Federal income tax in November 1988, as an organization described in Internal Revenue Code section 501(c)(3). It is further classified as an organization that is not a private foundation as defined in section 509(a) of the code, because it is an organization described in section 170(b)(1)(A)(i).

This letter is to verify your exempt status and the fact that the determination letter issued in November 1988 continues to be in effect.

If you are in need of further assistance, please feel free to contact me at the above address.

We appreciate your cooperation in this regard.

Sincerely,



Disclosure Assistant



Department of the Treasury
Internal Revenue Service

CINCINNATI, OH 45999

In reply refer to: 1758822222
Dec. 07, 2000 LTR 147C
33-0269065 000000 00 000
00543

SINDHI ASSOCIATION OF SOUTHERN
% RAM MANWANI
3106 BELAIR COURT
CAMARILLO CA 93010

Employer Identification Number: 33-0269065
IRS Control Number:

Dear Taxpayer:

Thank you for the inquiry of Nov. 28, 2000.

This letter confirms that your employer identification number (EIN) as shown on our records is 33-0269065 and your name as shown on our records is shown above

Please attach a copy of this letter to a copy of the "B" Notice you received and return both items to the payer(s) who requested verification of your EIN.

If you have any questions, please call Harry J. Damron at 859-292-5721 between the hours of 8:0AM and 3:30PM EST. If the number is outside your local calling area, there will be a long-distance charge to you.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number () _____ Hours _____



Department of the Treasury
Internal Revenue Service

1758822222
Dec. 07, 2000 LTR 147C
33-0269065 000000 00 000
00544

SINDHI ASSOCIATION OF SOUTHERN
% RAM MANWANI
3106 BELAIR COURT
CAMARILLO CA 93010

We apologize for any inconvenience we may have caused you, and thank you for your cooperation.

Sincerely yours,

E. S. Ament
Chief, Technical Assistance Section

Enclosure(s):
Copy of this letter



IRS Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248564844
Feb. 20, 2009 LTR 4168C E0
33-0269065 000000 00 000
00021544
BODC: TE

SINDHI ASSOCIATION OF SOUTHERN
CALIF
% RAM MANWANI
14117 CLARKDALE AVE
NORWALK CA 90650-4105

Employer Identification Number: 33-0269065
Person to Contact: MRS BAKER
Toll Free Telephone Number: 1-877-829-5500

Dear TAXPAYER:

This is in response to your request of Feb. 10, 2009, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in NOVEMBER 1988, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) 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(s) 509(a)(1) and 170(b)(1)(A)(i).

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,

Michele M. Sullivan

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I