

Internal Revenue Service

Date: October 17, 2006

MORAGA PARK & RECREATION
FOUNDATION
PO BOX 302
MORAGA CA 94556-0302 024

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:
Ms. Julius 3108345
Customer Service Representative
Toll Free Telephone Number:
877-829-5500
Federal Identification Number:
94-2639039

Dear Sir or Madam:

This is in response to your request of October 17, 2006, regarding your organization's tax-exempt status.

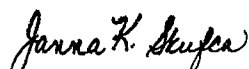
In November 1980 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under section 509(a)(2) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Janna K. Skufca, Director, TE/GE
Customer Account Services