

In reply refer to: 0248455888 June 19, 2008 LTR 4168C E0 95-4002138 000000 00 000 00018794

BODC: TE

LOS ANGELES CONSERVATION CORPS PO BOX 15868 LOS ANGELES CA 90015-0868689

14555

Employer Identification Number: 95-4002138 Person to Contact: SELLERS Toll Free Telephone Number: 1-877-829-5500

Dear TAXPAYER:

This is in response to your request of June 10, 2008, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in DECEMBER 1985, 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)(vi).

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. Sullivar

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