LACER Afterschool Programs 1277 N. Wilcox Ave, Suite 2 Los Angeles, CA 90038 323-957-6481 tele 323-957-6480 fax www.LACERstars.org

Internal Revenue Service

Date: July 27, 2006

LACER Afterschool Programs 1277 N. Wilcox Ave, Suite 2 Los Angeles, CA 90038 Department of the Treasury P. O. Box 2508

Cincinnati, OH 45201

Person to Contact:

Stephanie Swartzbaugh 31-07594 Customer Service Specialist

Toll Free Telephone Number:

877-829-5500

Federal Identification Number:

95-3890819

Dear Sir or Madam:

This is in response to Lucia Aguayo's request of July 27, 2006, regarding your organization's tax-exempt status.

In April 1984 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 sections 509(a)(1) and 170(b)(1)(A)(vi) 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. Skufen

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