

**Internal Revenue Service  
P.O. Box 2508  
Cincinnati, OH 45201**

**Department of the Treasury**

**Date: FEB 05 2008**

The Regeneration Project  
220 Montgomery Street, Suite 450  
San Francisco, CA 94104

**Person to Contact – ID#:  
Sherri Royce-31-08660  
Contact Telephone Number:  
877-829-5500  
Employer Identification Number:  
94-3335236**


Dear Sir or Madam:

Thank you for the information recently submitted regarding your merger and name change.

We will retain the information in our records. Please let us know about any future changes in your purpose, activities, method of operation, name or address. You are required to notify the IRS of such changes in order to maintain your exempt status.

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

Sincerely,



Cindy Westcott  
Manager, Exempt Organizations  
Determinations

Letter 4174 (CG)  
Catalog #49589Q

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: DEC 13 2004

ECOVENTURE  
1904 FRANKLIN ST STE 609  
OAKLAND, CA 94612

Employer Identification Number:  
94-3335236  
DLN:  
17053304733034  
Contact Person: ERIC J BERTELSEN ID# 31323  
Contact Telephone Number:  
(877) 829-5500  
Public Charity Status:  
170(b)(1)(A)(vi)

Dear Applicant:

Our letter dated March 2000, stated you would be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, and you would be treated as a public charity, rather than as a private foundation, during an advance ruling period.


Based on the information you submitted, you are classified as a public charity under the Code section listed in the heading of this letter. Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, (800) 829-3676. Information is also available on our Internet Web Site at [www.irs.gov](http://www.irs.gov).

If you have general questions about exempt organizations, please call our toll-free number shown in the heading between 8:00 a.m. - 6:30 p.m. Eastern time.

Please keep this letter in your permanent records.

Sincerely yours,



Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements

Letter 1050 (DO/CG)