

Internal Revenue Service

Date: May 16, 2007

WESTERN CENTER ON LAW AND
POVERTY
3701 WILSHIRE BLVD STE 208
LOS ANGELES CA 90010-2826 589

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

Person to Contact:
Ronnie Clemons ID# 31-04020
Customer Service Representative
Toll Free Telephone Number:
877-829-5500
Federal Identification Number:
95-2897721

Dear Sir or Madam:

This is in response to your request of May 16, 2007, regarding your organization's tax-exempt status.

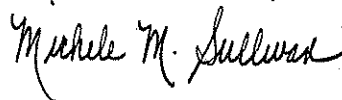
In October 1974 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

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,



Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations 1