

In reply refer to: 0248459775 Dec. 05, 2007 LTR 4168C E0 95-4665342 000000 00 000 00019819

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VILLAGE GARDENERS OF THE LOS % RICHARD A RABINS 11684 VENTURA BLVD STE 343 STUDIO CITY CA 91604-2699842



003026

Employer Identification Number: 95-4665342
Person to Contact: MISS CSINSI
Toll Free Telephone Number: 1-877-829-5500

Dear TAXPAYER:

This is in response to your request of Nov. 28, 2007, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in MAY 1998, 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. Sullivas

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