Dear Applicant:

Thank you for the information recently submitted regarding your application for exemption. Unfortunately, we need more information before we can complete your consideration of your application.

Please furnish the information requested on the enclosure by the response due date shown above. If you do not provide the requested information in a timely manner, we will consider that you have not taken reasonable steps to secure the determination you requested, we will close your case.

If you have any questions concerning this matter, or you cannot meet the response due date, please contact the person whose name and telephone number are shown above in the heading of this letter.

Please mail the information this letter to the following address, exactly as shown.

Use of a different address or entering the information on different lines may result in substantial delays or loss of mail, or the return of your correspondence by the post office.

Internal Revenue Service
TE/GE: EOG 7886: JC
9350 Flair Drive, 2nd Floor
El Monte, CA 91731-2828

Thank you for your cooperation.

Sincerely,
Enclosure

- If you choose to fax your response, our fax number at (626) 312-2926.

- In order to meet the requirements under IRC 501(c)(3) as a charitable organization, your organization must be organized and operated exclusively for charitable purposes. In reference to your response dated February 17, 2005, it appears that your organization has not started any operation until January 1, 2005, because you have received any income nor incurred any expenses in 2004. Therefore, we should consider your exempt status from January 1, 2005 under advance ruling. If you agree with our suggestion, please submit a written statement signed and dated by an officer, and revise your Form 872-C by changing the ending date of first tax year to December 31, 2005.