

In reply refer to 755:G :KSS

October 26, 2005

INTERNATIONAL HUMANITIES CENTER PO BOX 923 MALIBU CA 90265-0923

Purpose : CHARITABLE

Code Section : 23701d Form of Organization : Trust

Accounting Period Ending: December 31 Organization Number: 9801867

This letter supersedes the exemption letter issued on 7/26/05.

This letter confirms your previous exemption from state franchise and income tax under Section 23701d, Revenue and Taxation Code. In confirming your exempt status, we have made no examination of your current activities. If the organization has changed its operation, character, or purpose since exemption was originally granted, that change must be reported immediately to this office.

You may be required to file Form 199 (Exempt Organization Annual Information Return) on or before the 15th day of the 5th month (4 1/2 months) after the close of your accounting period. See annual instructions with forms for requirements.

You are not required to file state franchise or income tax returns unless you have income subject to the unrelated business income tax under Section 23731 of the Code. In this event, you are required to file Form 109 (Exempt Organization Business Income Tax Return) by the 15th day of the 5th month (4 1/2 months) after the close of your annual accounting period.

Contributions made to you are deductible by donors as provided by Sections 17214 through 17216.2 and 24357 through 24359 of the Code, unless your purpose is testing for Public Safety.

K SANDBERG EXEMPT ORGANIZATIONS BUSINESS ENTITIES SECTION TELEPHONE (916) 845-3141

EO: