

Internal Revenue Service

Date: February 12, 2007

COLLEGE OF THE REDWOODS
FOUNDATION
7351 TOMPKINS HILL RD
EUREKA CA 95501-9301

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

Person to Contact:

S. Katherine Converse 31-07823
Customer Service Specialist

Toll Free Telephone Number:

877-829-5500

Federal Identification Number:

94-1603509

Dear Sir or Madam:

This is in response to your request of February 12, 2007, regarding your organization's tax-exempt status.

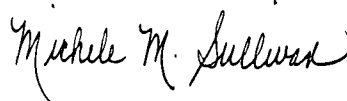
In December 1965 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(iv) 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