

Internal Revenue Service

Date: September 23, 2005

NEIGHBORHOOD HOUSING SERVICES
OF ORANGE COUNTY INC
198 W LINCOLN AVE
ANAHEIM, CA 92805-2908

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

Person to Contact:

Roger Meyer
ID# 31-07707

Toll Free Telephone Number:
8:30 a.m. to 5:30 p.m. ET
877-829-5500

Federal Identification Number:
95-3130152

Dear Sir or Madam:

This is in response to your request of September 6, 2005, regarding your tax-exempt status. We have updated our records to reflect the name change as indicated above.

In July 1980 we issued a determination letter that recognized you as exempt from federal income tax. Our records indicate that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that you are 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 you 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.

SEP 30 2005

Sincerely,

Cindy M. Westcott

Cindy Westcott
Manager, EO Determinations