

Internal Revenue Service

Date: September 25, 2006

ORANGE COUNTY COMMUNITY HOUSING
CORP
1833 E 17TH ST 207
SANTA ANA CA 92705-8629

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

Person to Contact:

Ms. Edwards 31-07427
Customer Service Representative

Toll Free Telephone Number:
877-829-5500

Federal Identification Number:
95-3221290

Dear Sir or Madam:

This is in response to your request of September 25, 2006, regarding your organization's tax-exempt status.

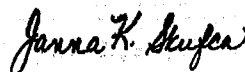
In December 1980 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under section 509(a)(2) 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,



Janna K. Skufca, Director, TE/GE
Customer Account Services