

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: SEP 11 2006

ORANGE COUNTY EDUCATIONAL ARTS
ACADEMY
C/O JANE ROSS LAGUNA
825 N BROADWAY
SANTA ANA, CA 92701

Employer Identification Number:
55-0874759

DLN:
17053255012045

Contact Person: JENNIFER NICOLIN ID# 95152

Contact Telephone Number:
(877) 829-5500

Accounting Period Ending:
June 30

Public Charity Status:
170(b)(1)(A)(ii)

Form 990 Required:
Yes

Effective Date of Exemption:
June 17, 2004

Contribution Deductibility:
Yes

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Information for Exempt Organizations Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

Letter 947 (DO/CG)

ORANGE COUNTY EDUCATIONAL ARTS

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in cursive script, appearing to read "Lois G. Lerner".

Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c)(3)