



Department of the Treasury
Internal Revenue Service
P.O. Box 2508, Room 4010
Cincinnati OH 45201

In reply refer to: 4077550281
June 23, 2008 LTR 4168C 0
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CALIFORNIA YOUTH SERVICES FDN
% DAVID HUNGERFORD
22931 TRITON WAY STE 233
LAGUNA HILLS CA 92653



005289

Employer Identification Number: 20-1051272
Person to Contact: Sally Froehle
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Mar. 14, 2008, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in November 2004, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(2).

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Cindy Westcott
Manager, EO Determinations