

Internal Revenue Service

Date: May 24, 2005

UNITED VETERANS COUNCIL OF SANTA CLARA
COUNTY
P O BOX 26517
SAN JOSE CA 95159-6517

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

Person to Contact:
Sheila Schrom 31-02836
Customer Service Representative
Toll Free Telephone Number:
8:30 a.m. to 5:30 p.m. ET
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
77-0044329

Dear Sir or Madam:

This is in response to your request of May 24, 2005, regarding your organization's tax-exempt status.

In October 1985 we issued a determination letter that recognized your organization as exempt from federal income tax under section 501(c)(19) of the Internal Revenue Code. Our records indicate that your organization is currently exempt under section 501(c)(19) of the Internal Revenue Code.

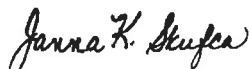
This determination is based on your organization's representation that at least 90 percent of its members are past or present members of the Armed Forces of the United States defined under section 501(c)(19) of the Code. It is also based on the organization's representation that substantially all of its other members, if any, are individuals who are cadets, or are spouses, widows, or widowers of past or present members of the Armed Forces of the United States or of cadets.

Based on your organization's representation that at least 90 percent of its members are war veterans and that it is organized and operated primarily for purposes consistent with its current status as a war veterans' organization, donors can deduct contributions made to or for the use of your organization.

If, in the future, your organization does not meet this membership test or if its purposes, character, or method of operation changes, donors cannot deduct contributions made to or for the use of your organization, as provided by section 170. Please notify the Director, Rulings and Agreements, at the address shown in the heading of this letter of any such change so that the effect on the deductibility of contributions made by these donors can be considered.

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