

Internal Revenue Service

Date: September 1, 2005

HUGH OBRIAN YOUTH LEADERSHIP TEXAS GULF
COAST
HOBY TGC
% MICHAEL COHEN
1615 HERMANN DR UNIT 1118
HOUSTON TX 77004-7141 937

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

Person to Contact:

Ms Jackson 31-07417
CSR-Customer Srv. 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:

20-2568617

Group Exemption Number:

4063

Dear Sir or Madam:

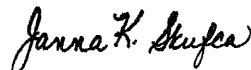
This is in response to your request of June 7, 2005, regarding your organization's tax-exempt status.

Your organization is exempt under section 501(c)(3) of the Code because it is included in a group ruling issued to Hugh O'Brian Youth Leadership, located in Los Angeles, California.

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