

Internal Revenue Service

NOV 19 2007

Date: November 13, 2007 y.g.

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

COMMUNITY LEGAL SERVICES IN EAST
PALO ALTO INC
% GERALDINE STEINBERG
2117 UNIVERSITY AVE STE B
EAST PALO ALTO CA 94303-1715

Person to Contact:
Maggie Webster ID #17-52098
Customer Service Representative
Toll Free Telephone Number:
877-829-5500
Federal Identification Number:
22-3866910

Dear Madam:

This is in response to your request of November 13, 2007, regarding your organization's tax-exempt status.

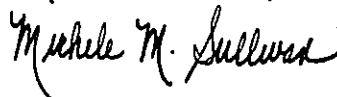
In December 2002 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) 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 number shown in the heading of this letter.

Sincerely,



Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations 1