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In reply refer to 755:G :CAM

February 16, 2007

PEOPLES' SELF-HELP HOUSING CORPORATION 3533 EMPLEO ST SN LUIS OBISP CA 93401-7334

Purpose

CHARITABLE

Code Section

23701d

Form of Organization

: Corporation

Accounting Period Ending:

June 30

Organization Number

0604621

This letter confirms your previous exemption from state franchise and income tax under Section 23701d, Revenue and Taxation Code. In confirming your exempt status, we have made no examination of your current activities. If the organization has changed its operation, character, or purpose since exemption was originally granted, that change must be reported immediately to this office.

You may be required to file Form 199 (Exempt Organization Annual Information Return) on or before the 15th day of the 5th month (4 1/2 months) after the close of your accounting period. See annual instructions with forms for requirements.

You are not required to file state franchise or income tax returns unless you have income subject to the unrelated business income tax under Section 23731 of the Code. In this event, you are required to file Form 109 (Exempt Organization Business Income Tax Return) by the 15th day of the 5th month (4 1/2 months) after the close of your annual accounting period.

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PEOPLES' SELF-HELP HOUSING CORPORATION
ENTITY ID: 0604621
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Contributions made to you are deductible by donors as provided by Sections 17214 through 17216.2 and 24357 through 24359 of the Code, unless your purpose is testing for Public Safety.

C MARTIN EXEMPT ORGANIZATIONS BUSINESS ENTITIES SECTION TELEPHONE (916) 845-5145 FAX NUMBER (916) 843-0202

RTF: