

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: April 21, 2006

Person to Contact:

Roger Meyer
ID# 31-07707

SAN DIEGO COASTKEEPER
% PAUL C HEESCHEN INCORPORATOR
2924 EMERSON ST STE 200
SAN DIEGO, CA 92106-2762

Toll Free Telephone Number:

877-829-5500

Employer Identification Number:

33-0647946

Dear Sir or Madam:

This is in response to the amendment to your organization's Articles of Incorporation filed with the state on November 28, 2005. We have updated our records to reflect the name change as indicated above.

Our records indicate that a determination letter was issued in August 1995 that recognized you as exempt from Federal income tax. Our records further indicate 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)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

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

Sincerely,



Cindy Westcott
Manager, Exempt Organizations
Determinations