Internal Revenue Service

Date: August 24, 2004

Footsteps Missions P.O. Box 1052 Belmont, CA 94002 Department of the Treasury P. O. Box 2508 Cincinnati, OH 45201

Person to Contact:

Jamie Armes 31-08342 Customer Service Representative

Toll Free Telephone Number:

8:00 a.m. to 6:30 p.m. EST 877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

94-3321695

Dear Sir or Madam:

This is in response to your request of August 24, 2004, regarding your organization's taxexempt status.

In March 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 telephone number shown in the heading of this letter.

Sincerely,

Jame K. Stuper

Janna K. Skufca, Director, TE/GE Customer Account Services