

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

Department of the Treasury

Date: MAY 16 2006

SAN DIEGO CENTER FOR CHILDREN  
3002 ARMSTRONG ST  
SAN DIEGO CA 92111-5702

Person to Contact:  
Tracy Garrigus #31-07307  
Toll Free Telephone Number:  
877-829-5500  
Employer Identification Number:  
95-1661089

Dear Sir or Madam:

This is in response to your request of April 21, 2006 regarding your tax-exempt status.

Our records indicate that a determination letter was issued in August 1936 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)(2).

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