

**Internal Revenue Service**

Date: November 30, 2004

Coastal Conservation Association  
6919 Portwest Dr. Ste. 100  
Houston, TX 77024-8049

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

**Person to Contact:**

Cheryl Skaggs 31-04010  
Customer Service Specialist

**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:**

74-1984482

Dear Sir or Madam:

This is in response to your request of November 30, 2004, regarding your organization's tax-exempt status reflecting your new address. We have updated the address as shown above.

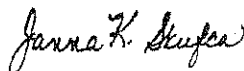
In August 1978 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

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,



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