

Internal Revenue Service

Date: September 5, 2007

CHILD CARE RESOURCE CENTER INC
20001 PRAIRIE ST
CHATSWORTH CA 91311-6508

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

Person to Contact:

Maggie Webster ID #17-52098
Customer Service Representative

Toll Free Telephone Number:
877-829-5500

Federal Identification Number:
95-3081695

Dear Madam:

This is in response to your request of September 5, 2007, regarding your organization's tax-exempt status.

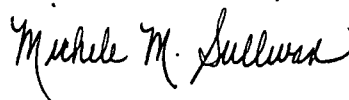
In August 1989 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

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,



Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations 1



FRANCHISE TAX BOARD
PO BOX 1286
RANCHO CORDOVA CA 95741-1286

In reply refer to
755:G :JAM

September 11, 2008

CHILD CARE RESOURCE CENTER INC
20001 PRAIRIE ST
CHATSWORTH CA 91311-6508

Purpose : CHARITABLE/EDUCATIONAL
Code Section : 23701d
Form of Organization : Corporation
Accounting Period Ending: June 30
Organization Number : 0786019

EXEMPT DETERMINATION LETTER

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.

To retain exempt status, organizations are required to be organized and operating for nonprofit purposes within the provisions of the above section. An inactive organization is not entitled to exemption.

For filing requirements see, FTB Pub. 1068, Exempt Organizations - Requirements for Filing Returns and Paying Filing Fees is available online at www.ftb.ca.gov.

Note: This exemption is for state franchise or income tax purposes only.

J MONTAGNE
EXEMPT ORGANIZATIONS
BUSINESS ENTITIES SECTION
TELEPHONE (916) 845-5726
FAX NUMBER (916) 845-9486

RTF:

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