

Internal Revenue Service

Date: October 17, 2006

KSER FOUNDATION
2623 WETMORE AVE
EVERETT WA 98201-2926

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

Person to Contact:

Cheryl Skaggs 31-04010
Correspondence Specialist/Screeners

Toll Free Telephone Number:
877-829-5500

Federal Identification Number:
91-1642834

Dear Sir or Madam:

This is in response to your request of October 17, 2006, regarding your organization's tax-exempt status.

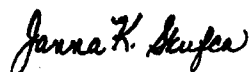
In September 1994 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

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