

Internal Revenue Service

Date: February 1, 2007

OAHU RESOURCE CONSERVATION AND
DEVELOPMENT COUNCIL
% GEORGE T WILLIAMS
HARC BLDG STE 111
AIEA HI 96701

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

Person to Contact:

Sheila Schrom 31-02836
Customer Service Representative
Toll Free Telephone Number:
877-829-5500
Federal Identification Number:
94-3279682

Dear Sir or Madam:

This is in response to your request of February 1, 2007, regarding your organization's tax-exempt status.

In June 1998 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