Internal Revenue Service

Date: August 27, 2007

MOMENTUM FOR MENTAL HEATH 438 N WHITE RD SAN JOSE CA 95127 Department of the Treasury P. O. Box 2508 Cincinnati, OH 45201

Person to Contact:

Ms. Guilkey 17-56982
Customer Service Representative
Toll Free Telephone Number:

877-829-5500

Federal Identification Number: 94-1496052

Dear Sir or Madam:

This is in response to your request of August 27, 2007, regarding your organization's tax-exempt status.

In February 1962 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