



Department of the Treasury
Internal Revenue Service
P.O. Box 2508, Room 4010
Cincinnati OH 45201

In reply refer to: 4077552646
Feb. 13, 2009 LTR 4168C 0
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LIFE SKILLS TRAINING AND
EDUCATIONAL PROGRAMS INC
% CRAIG GILLETTE
8014 SACRAMENTO ST
FAIR OAKS CA 95628-7527



006183

Employer Identification Number: 33-0720982
Person to Contact: Gregory Renier
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Aug. 05, 2008, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in September 1996, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(2).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

A handwritten signature in cursive script that reads "Cindy Westcott".

Cindy Westcott
Manager, EO Determinations