

Internal Revenue Service

Date: September 16, 2005

GRAND VISION FOUNDATION
% J & J ACCOUNTING
390 W 7TH ST
SAN PEDRO CA 90731-3324

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

Person to Contact:

Paul Perry 31-07423
Customer Service Representative

Toll Free Telephone Number:

8:30 a.m. to 5:30 p.m. ET
877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

95-4554570

Dear Sir or Madam:

This is in response to your request of September 15, 2005, regarding your organization's tax-exempt status.

In December 1997 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