

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **DEC 18 2007**

SUN RANCH INSTITUTE  
C/O ROBERT A WEXLER  
SILK, ADLER & COLVIN  
235 MONTGOMERY ST SUITE 1220  
SAN FRANCISCO, CA 94104

Employer Identification Number:  
76-0847448  
DLN:  
17053226023047  
Contact Person:  
JULIE CHEN ID# 31261  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
December 31  
Effective Date of Exemption:  
July 21, 2006  
Addendum Applies:  
No

Dear Applicant:

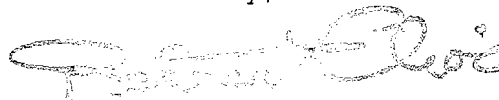
We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a private foundation within the meaning of section 509(a) of the Code. You are required to file Form 990-PF annually.

Please see enclosed Publication 4221-PF, Compliance Guide for 501(c)(3) Private Foundations, for some helpful information about your responsibilities as an exempt organization.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,



Robert Choi  
Director, Exempt Organizations  
Rulings and Agreements

Enclosure: Publication 4221-PF

Letter 1076 (DO/CG)