

Internal Revenue Service

Date: February 21, 2007

TRES ISLAS ORPHANAGE FUND
% JOHN COOLBAUGH
3717 MONROE AVE
CHEYENNE WY 82001-1948 179

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

Person to Contact:

David Harry ID# 31-08704
Customer Service Representative

Toll Free Telephone Number:
877-829-5500

Federal Identification Number:
84-1408725

Dear Sir or Madam:

This is in response to your request of February 21, 2007, regarding your organization's tax-exempt status.

In April 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