CINCINNATI, OH 45201

Date:

JAN 3 1 2008

CLOVIS ROCKETS YOUTH SOFTBALL C/O GERALD W HARMON 644 POLLASKY AVE STE 203 CLOVIS, CA 93612-1883 Employer Identification Number: 20-5833044 DLN: 17053332317047 Contact Person: DEL TRIMBLE ID# 31309 Contact Telephone Number: (877) 829-5500 Accounting Period Ending: December 31 Public Charity Status: 509(a)(2) Form 990 Required: Yes Effective Date of Exemption: November 9, 2006 Contribution Deductibility: 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 public charity under the Code section(s) listed in the heading of this letter.

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

If you distribute funds to other organizations, your records must show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), you must have evidence the funds will be used for section 501(c)(3) purposes.

If you distribute funds to individuals, you should keep case histories showing the recipient's name and address; the purpose of the award; the manner of selection; and the relationship of the recipient to any of your officers, directors, trustees, members, or major contributors.

CLOVIS ROCKETS YOUTH SOFTBALL

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

Enclosures: Publication 4221-PC