Dear Sir or Madam:

This is in response to the amendments to your organization's Articles of Incorporation filed with the state on September 20, 2007. We have updated our records to reflect the name change from OUR FAMILIES OUR FUTURE to CLIMB, as indicated above.

Our records indicate that a determination was issued in July 2005 that recognized you as exempt from Federal income tax. Our records further indicate that you are currently exempt under section 501(c)(3) of the Internal Revenue Code, and are classified as a public charity under section(s) 509(a)(1) and 170(b)(1)(A)(vi) of the Code until the advance ruling period ending date shown in the heading.

Within 90 days from the end of the advance ruling period, you must submit to us information needed to determine whether you met the applicable support tests during your advance ruling period. This information is currently supplied on Form 8734, Support Schedule for Advance Ruling Period.

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.

Grantors and contributors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within 90 days, grantors and contributors may continue to rely on the advance determination until the Service makes a final determination of your public charity status.

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

Sincerely,

[Signature]
Cindy Westcott
Manager, Exempt Organizations Determinations
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. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of your exemption and ends with advance ruling ending date shown in the heading of the letter.

Shortly before the end of your advance ruling period, we will send you Form 8734, Support Schedule for Advance Ruling Period. You will have 90 days after the end of your advance ruling period to return the completed form. We will then notify you, in writing, about your public charity status.

Please see enclosed Information for Exempt Organizations Under Section 501(c)(3) 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,

Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c)(3)