

Charles Merriam
TrueGift Donations
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September 8, 2000

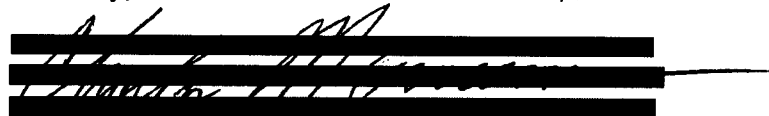
Franchise Tax Board
PO Box 942857
Sacramento, CA 94257-4041

Dear Sir or Ma'am:

I enclose the California Franchise Tax Board Exemption Application (form 3500) together with an endorsed, filed copy of the Articles of Incorporation for TrueGift Donations, a California nonprofit public benefit corporation. A check in the amount of \$25, made payable to your office for filing the exemption application is enclosed.

Please approve the Exemption Application and return me confirmation so that I can move onto the fun set of IRS 501(c) forms.

Sincerely,



Charles Merriam,
Founder and CEO