

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: **MAR 21 2008**

BASQUE EDUCATIONAL ORGANIZATION
PO BOX 31861
SAN FRANCISCO CA 94131

Person to Contact:

Mrs. Jones 31-03886

Toll Free Telephone Number:

877-829-5500

Employer Identification Number:

94-2934435

Dear Sir or Madam:

This is in response to your request of January 18, 2008, regarding your tax-exempt status. We updated our records to reflect your new address as shown above.

Our records indicate that a determination letter was issued in Jly 1984 that recognized you as exempt from Federal income tax, and reflect that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(2).

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.

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

Sincerely,



Cindy Westcott
Manager, Exempt Organizations
Determinations