

SKATERS FOR PUBLIC SKATEPARKS

September 30, 2009

RE: Skaters for Eugene Skateparks

To Whom It May Concern:

Skaters for Public Skateparks (SPS) is exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3). SPS received its advance ruling in April 2004. The organization's advance ruling period ended December 2008, and SPS was granted final exempt recognition in 2009. In October 2005, SPS was issued a group exemption status. As such, chapter organizations listed as subordinates with the IRS are exempt from federal income tax under 501(c)(3) of the Code.

Skaters for Eugene Skateparks (SES) is an official Chapter of SPS. As per IRS Publication 4573, this letter is intended to be used as verification that SES is also listed with the IRS as a subordinate organization of SPS. Therefore, contributions to SES are deductible as charitable donations under section 170 of the Code.

The EIN of SES is 20-466-4327. The EIN of SPS is 20-098-6538 and the four digit group exemption number of SPS is 5258.

Cordially,



Peter Whitley
President, Skaters for Public Skateparks