In reply refer to
755:G :EU

September 18, 2006

SAN DIEGO JALALABAD SISTER CITIES FOUNDATION
14918 RANCHO NUEVO
DEL MAR CA 92014-4244

Purpose : CHARITABLE
Code Section : 23701d
Form of Organization : Corporation
Accounting Period Ending: December 31
Organization Number : 2882187

You are exempt from state franchise or income tax under the section of
the Revenue and Taxation Code indicated above.

This decision is based on information you submitted and assumes that
your present operations continue unchanged or conform to those proposed
in your application. Any change in operation, character, or purpose of
the organization must be reported immediately to this office so that we
may determine the effect on your exempt status. Any change of name or
address must also be reported.

In the event of a change in relevant statutory, administrative, judicial
case law, a change in federal interpretation of federal law in cases
where our opinion is based upon such an interpretation, or a change in
the material facts or circumstances relating to your application upon
which this opinion is based, this opinion may no longer be applicable.
It is your responsibility to be aware of these changes should they occur.
This paragraph constitutes written advice, other than a chief counsel
ruling, within the meaning of Revenue and Taxation Code Section
21012(a)(2).

You may be required to file Form 199 (Exempt Organization Annual
Information Return) on or before the 15th day of the 5th month (4 1/2
months) after the close of your accounting period. Please see annual
instructions with forms for requirements.

You are not required to file state franchise or income tax returns
unless you have income subject to the unrelated business income tax under Section 23731 of the Code. In this event, you are required to file Form 109 (Exempt Organization Business Income Tax Return) by the 15th day of the 5th month (4 1/2 months) after the close of your annual accounting period.

Please note that an exemption from federal income or other taxes and other state taxes requires separate applications.

A copy of this letter has been sent to the Registry of Charitable Trusts.

E ULCH
EXEMPT ORGANIZATIONS
BUSINESS ENTITIES SECTION
TELEPHONE (916) 845-4173
FAX NUMBER (916) 843-0188

EO :
CC : K. HANCOCK