

P.O. Box 2508  
Cincinnati OH 45201

In reply refer to: 0248667578  
Oct. 07, 2009 LTR 4168C E0  
95-4521373 000000 00

00017985  
BODC: TE

THE CUSTODY PROJECT  
% DONNA SIGMORELLI  
PO BOX 20753  
EL SOBRANTE CA 94820-0753

005426

Employer Identification Number: 95-4521373  
Person to Contact: Brian R Bailey  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Sep. 28, 2009, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in March 1995, that recognized you as exempt from Federal income tax, and discloses 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(s) 509(a)(1) and 170(b)(1)(A)(vi).

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 yours,

Michele M. Sullivan, Oper. Mgr.  
Accounts Management Operations I

INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: MAR 10 1995

THE CUSTODY PROJECT  
C/O DONNA SIGNORELLI  
3957 HARMON RD  
EL SOBRANTE, CA 94803-3043

Employer Identification Number:  
95-4521373  
DLN:  
17053290746038  
Contact Person: JOHN H SHAPER ID# 31174  
Contact Telephone Number:  
(877) 829-5500  
Our Letter Dated:  
April 5, 1995  
Addendum Applies:  
Yes

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

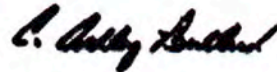
Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

Letter 1050 (DO/CG)

THE CUSTODY PROJECT

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

A handwritten signature in black ink, appearing to read "C. Aubrey Southard". The signature is written in a cursive style with a prominent initial "C".

District Director

Enclosure:  
Addendum

THE CUSTODY PROJECT

This letter supersedes our letter dated January 26, 1999 which indicated an incorrect date for our 1045 letter dated April 5, 1995.

INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JAN 26 1999

THE CUSTODY PROJECT  
C/O DONNA SIGNORELLI  
3957 HARMON RD  
EL SOBRANTE, CA 94803-3043

Employer Identification Number:  
95-4521373  
DLN:  
17053290746038  
Contact Person:  
CHARLES SURGUY ID# 31044  
Contact Telephone Number:  
(513) 684-3863  
Our Letter Dated:  
March 1995  
Addendum Applies:  
No

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

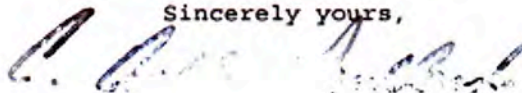
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If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,



District Director

Letter 1050 (DO/CG)