Internal Revenue Service

Date: May 14, 2005

DOWNTOWN COMMUNITY ASSOCIATION

PO BOX 1534

PORTLAND

OR 97207

Department of the Treasury P. O. Box 2508 Cincinnati, OH 45201

Person to Contact:

Dottie Downing 31-08029 Customer Service Specialist

Toll Free Telephone Number:

8:30 a.m. to 5:30 p.m. ET 877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

93-0725579

Dear Sir or Madam:

This is in response to your request received on February 8, 2005, regarding your organization's tax-exempt status. We have updated our records accordingly.

In January 1980 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under section 509(a)(2) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

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

Sincerely,

Janna K. Skufen

Janna K. Skufca, Director, TE/GE Customer Account Services

CERTIFICATE

State of Oregon

OFFICE OF THE SECRETARY OF STATE Corporation Division

I, BILL BRADBURY, Secretary of State of Oregon, and Custodian of the Seal of said State, do hereby certify:

THE DOWNTOWN COMMUNITY ASSOCIATION

was

incorporated under the Oregon

Nonprofit Corporation Act

on

January 28, 1977

and is active on the records of the Corporation Division as of the date of this certificate.



In Testimony Whereof, I have hereunto set my hand and affixed hereto the Seal of the State of Oregon.

BILL BRADBURY, Secretary of State

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Debra L. Virag

January 27, 2005

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