

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

DEPARTMENT OF THE TREASURY

Date: MAR 26 2008  
ICF CENTER FOR CROSS-BORDER  
PHILANTHROPY  
C/O MICHELLE B GRAHAM  
LUCE FORWARD  
11988 EL COMINO REAL STE 200  
SAN DIEGO, CA 92130

Employer Identification Number:  
26-1640148  
DLN:  
17053002325048  
Contact Person:  
CHRIS BROWN ID# 31503  
Contact Telephone Number:  
(877) 829-5500

Accounting Period Ending:  
June 30  
Public Charity Status:  
509(a)(3)  
Form 990 Required:  
Yes  
Effective Date of Exemption:  
December 21, 2007  
Contribution Deductibility:  
Yes  
Addendum Applies:  
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

We have determined that you are a Type 1 supporting organization under section 509(a)(3). A Type 1 is operated, supervised, or controlled by, a Type 2 is supervised or controlled in connection with, and a Type 3 is operated in connection with one or more publicly supported organizations.

Letter 947 (DO/CG)

ICF CENTER FOR CROSS-BORDER

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in black ink, appearing to read "Robert Choi". The signature is stylized with a large, looping "R" and a distinct "C".

Robert Choi  
Director, Exempt Organizations  
Rulings and Agreements

Enclosures: Publication 4221-PC