Date: OCT 0 7 2004

CITY HEIGHTS BUSINESS ASSOCIATION C/O RAY LEVENS 450 B ST STE 1010 SAN DIEGO, CA 92101-8001

Employer Identification Number:

DLN:

Contact Person:

DEL TRIMBLE

ID# 31309

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

JUNE 30

Form 990 Required:

YES

Effective Date of Exemption:

JUNE 24, 2003

Contribution Deductibility:

Dear Applicant:

We are pleased to inform you that upon review of your application for taxexempt status we have determined that you are exempt from Federal income tax under section 501(c)(6) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Please see enclosed Information for Organizations Exempt Under Sections Other Than 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

Sincerely,

Dis g. Lemen

Lois G. Lerner

Director, Exempt Organizations

Rulings and Agreements

Enclosure: Information for Organizations Exempt Under Sections Other

Than 501(c)(3)