

Internal Revenue Service

Date: February 22, 2007

OREGON STATE PARKS TRUST
% DAVID C ESHBAUGH
2100 SW RIVER PKWY 4TH FLOOR
PORTLAND OR 97201

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

Person to Contact:

Ms. Mills 31-08706
Customer Service Representative

Toll Free Telephone Number:

877-829-5500

Federal Identification Number:

93-1177836

Dear Sir or Madam:

This is in response to your request of February 22, 2007, regarding your organization's tax-exempt status.

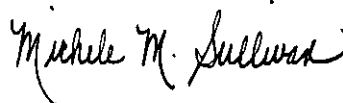
In December 1995 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) 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,



Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations 1