

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: JUL 05 2007

ROCKIN JOKERS SQUARE DANCE CLUB
PO BOX 320292
LOS GATOS, CA 95032-0104

Person to Contact:

Roger Meyer
ID # 31-07707

Toll Free Telephone Number:

877-829-5500

Employer Identification Number:

77-0105870

Dear Sir or Madam:

This is in response to the amendment to your organization's Articles of Incorporation filed with the state on December 27, 2005. We have updated our records to reflect the name change from Rafter Rockers Square Dance Club to Rockin Jokers Square Dance Club.

Our records indicate that a determination letter was issued in July 1986 that recognized you as exempt from Federal income tax, and reflect that you are currently exempt under section 501(c)(7) of the Internal Revenue Code.

Because you are not an organization described in section 170(c) of the Code, donors may not deduct contributions made to you. You should advise your contributors to that effect.

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

Sincerely,



Cindy Westcott
Manager, Exempt Organizations
Determinations