



California Garden Clubs, Inc.

Maryanne Lucas
1st Vice President
Group Exemption Chairman
1986 Channelford Road
Westlake Village, CA 91361-3558

Notification of Approval of Group Exemption

June 12, 2009

The application made by California Garden Clubs, Inc. (CGCI) for a group exemption letter recognizing subordinate clubs as organizations of the type described in section 501(c)(3) of the Internal Revenue Code was approved by the Internal Revenue Service on November 15, 2006.

California Garden Clubs, Inc. is thereby authorized by the Internal Revenue Service to include subordinate clubs, who have met all requirements set forth by the Internal Revenue Service under section 501(c)(3) of the code, to be included in the California Garden Clubs, Inc. Group Exemption.

Carlsbad Garden Club has applied to California Garden Clubs, Inc. to be included in the group exemption letter and has been found to comply with all IRS requirements. This being true, California Garden Clubs, Inc. has included Carlsbad Garden Club under the CGCI Group Exemption.

Donors may deduct contributions to Carlsbad Garden Club as charitable contributions provided in section 170 of the Code beginning in the 2007 tax year. Bequests, legacies, devises, transfers, or gifts to Carlsbad Garden Club are deductible for federal estate and gift tax purposes if they meet the applicable provisions of section 2055, 2106 and 2522 of the Code.

The CGCI Group Exemption number is 5358. Carlsbad Garden Club is authorized by CGCI to use this number on all official documents designating Carlsbad Garden Club as a non-profit, 501(c)(3) organization.

Carlsbad Garden Club is posted in the list of member clubs approved to be included in the California Garden Clubs, Inc. group exemption. Donors may check the CGCI website at <http://www.californiagardenclubs.org/html/501c3Clubs.htm> to verify 501(c)(3) status.

This letter serves a formal certification by California Garden Clubs, Inc. that Carlsbad Garden Club is a legitimate 501(c)(3) organization deserving of all the privileges bestowed upon a nonprofit 501(c)(3) organization.

Maryanne Lucas
President, California Garden Clubs, Inc.