DEPARTMENT OF THE TREASURY

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

Date: MAR 17 2015

GROVER BEACH UNITED INC 197 S 10TH ST STE A GROVER BEACH, CA 93433-2107

NAY 05 2015

Employer Identification Number: 46-3320025 DLN: 17053083323034

Contact Person: PETER A ORLETT

ID# 31436

Contact Telephone Number: (877) 829-5580

Accounting Period Ending:

December 31

Public Charity Status: 170(b) (1) (A) (vi)

Form 990 Required:

Yes

Effective Date of Exemption: August 5, 2013

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.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,

Director, Exempt Organizations