



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

Date: AUG 4 2004

Bay Area School for Independent Study
c/o Maram Alaiwat
39899 Balentine Drive
Newark, CA 94560

Employer Identification Number:
68-0498433
Person to Contact and ID Number:
Andrew F. Megosh, Jr.
ID # 50-12597
Toll Free Contact Number:
(877) 829-5500
Accounting Period Ending:
June 30
Public Charity Status:
509(a)(1) & 170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
January 8, 2002
Contribution Deductibility:
Yes

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.

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

Sincerely,

Lois G. Lerner
Director, Exempt Organizations
Rulings & Agreements

Enclosure: *Information for Organizations Exempt Under Section 501(c)(3)*