

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

Department of the Treasury

Date: **APR 02 2007**

NOT FOR SALE FUND
C/O TODD SHEFFIELD
2230 OAK HILL DR
SANTA ROSA CA 95404

Person to Contact:
Gregory Renier
ID #31-07231
Toll Free Telephone Number:
877-829-5500
Employer Identification Number:
20-5659783
Advance Ruling Period Ends:
December 31, 2010

Dear Sir or Madam:

This is in response to your letter of February 22, 2007, regarding your name change. We have updated our records as indicated above.

Our records indicate that a determination was issued in January 2007 that recognized you as exempt from Federal income tax. Our records further indicate that you are currently exempt under section 501(c)(3) of the Internal Revenue Code, and are classified as a public charity under section(s) 509(a)(1) and 170(b)(1)(A)(vi) of the Code until the advance ruling period ending date shown in the heading.

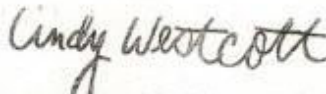
Within 90 days from the end of the advance ruling period, you must submit to us information needed to determine whether you met the applicable support tests during your advance ruling period. This information is currently supplied on Form 8734, *Support Schedule for Advance Ruling Period*.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Grantors and contributors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within 90 days, grantors and contributors may continue to rely on the advance determination until the Service makes a final determination of your public charity status.

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