

**Internal Revenue Service
Director, Exempt Organizations
Rulings and Agreements**

**Department of the Treasury
P.O. Box 2508
Cincinnati, Ohio 45201**

Date: JUL 22 2008

WCA Foundation Inc
c/o Sharon M Kelly
140 Pearl St, Ste 100
Buffalo, NY 14202

Federal Identification Number:
22-2393584
Person to Contact – ID#:
Sirijun Mayi - #31-07372
Contact Telephone Numbers:
877-829-5500 Phone

Dear Applicant:

This letter is to confirm that our records indicate that you are exempt under section 501(c)(3) of the Code as an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

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.

You are required to file a Form 990, Return of Organization Exempt from Income Tax, only if your gross receipts are normally more than \$25,000.

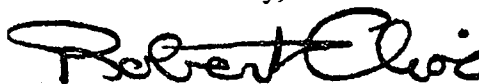
Please let us know about any future changes in the character, purposes, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

If you have general questions about exempt organizations, please call our toll free number shown in the heading.

Sincerely,



Robert Choi
Director, Exempt Organizations
Rulings and Agreements