

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

DEPARTMENT OF THE TREASURY

Date: MAR 16 2009

KIPP LA SCHOOLS
7019 S VAN NESS AVE
LOS ANGELES, CA 90047

Employer Identification Number:
26-1607268
DLN:
17053189305028
Contact Person:
JENNIFER NICOLIN ID# 95152
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
June 30
Public Charity Status:
170(b)(1)(A)(ii)
Form 990 Required:
Yes
Effective Date of Exemption:
September 18, 2007
Contribution Deductibility:
Yes
Addendum Applies:
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 Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

RECEIVED
BY: BD
DATE: 3/18/09

Letter 947 (DO/CG)

KIPP LA SCHOOLS

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

Sincerely,

A handwritten signature in cursive script, appearing to read "Robert Choi".

Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Publication 4221-PC

KIPP LA SCHOOLS

INFORMATION FOR CHARTER SCHOOLS

You are not subject to the specific publishing requirements of Revenue Procedure 75-50, 1975-2 C.B., page 587, as long as you are operating under a contract with the local government. If your method of operation changes to the extent that your charter is terminated, cancelled, or not renewed, you should notify us. You will also be required to comply with Revenue Procedure 75-50.

This determination acknowledges and approves the merger of KIPP Los Angeles College Preparatory with EIN 13-4230051 and KIPP Academy of Opportunity with EIN 84-0484757 (the disappearing entities) into this corporation, KIPP LA Schools (EIN 26-1607268). While the disappearing corporate entities will no longer exist, the charter schools as named above will continue and be operated by the KIPP LA Schools corporate entity. This determination also acknowledges and approves the charter school operation of KIPP Raices Academy by KIPP LA Schools corporate entity. All three charter schools have been approved by and remain under the authority of the Los Angeles Unified School District.