



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

TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

Date: OCT 22 2004

Home-Grown Food Network, Inc.
c/o Brenda Barnes
P.O. Box 2204
Palm Springs, CA 92263-2204

Employer Identification Number:
59-3771311
Person to Contact and ID Number:
Robert M. Cowen ID#50-21789
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:
April 8, 2003
Contribution Deductibility:
Yes
Advance Ruling Ending Date:
June 30, 2007

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. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of exemption and ends with the advance ruling ending date shown in the heading of this letter.

Shortly before the end of your advance ruling period, we will send you Form 8734, *Support Schedule for Advance Ruling Period*. You will have 90 days after the end of your advance ruling period to return the completed form. We will review the information you provide and determine whether you have met the public support test. We will then notify you, in writing, about your public charity status.

Home-Grown Food Network, Inc.

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

Enclosures: *Information for Organizations Exempt Under Section 501(c)(3)*
Form 872-C