

P.O. Box 2508, Room 4010
Cincinnati OH 45201

In reply refer to: 0437874134
Feb. 01, 2008 LTR 4168C E0
04-3653586 000000 00 000
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OCEAN SCIENCE INTERNATIONAL INC
% DAVID MCMULLEN
11985 CANERIDGE RD
SAN DIEGO CA 92128-5232853

Employer Identification Number: 04-3653586
Person to Contact: G. Wylie
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Jan. 23, 2008, regarding your tax-exempt status.

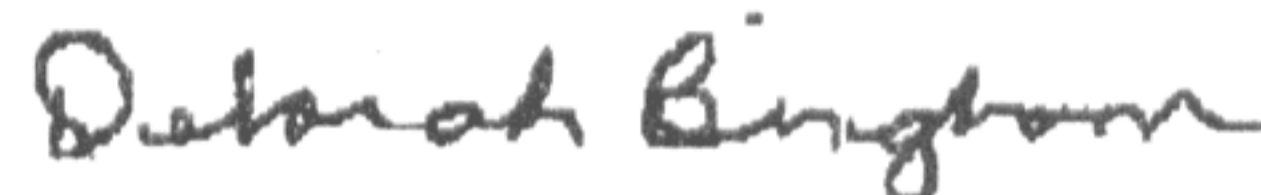
Our records indicate that a determination letter was issued in May 2002, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

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.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,



Deborah Bingham
Accounts Management I