

AUG 02 2007

Internal Revenue Service

Date: July 26, 2007

SAN ANTONIO FOOD BANK INC
5200 OLD HWY 90 W
SAN ANTONIO TX 78227

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

Person to Contact:
Mrs. Coghill 31-07426
Customer Service Specialist
Toll Free Telephone Number:
877-829-5500
Federal Identification Number:
74-2122979

Dear Sir or Madam:

This letter is in response to our receiving your request to change the address of your organization to what is reflected in the heading above.

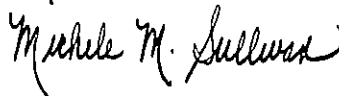
In October 1980 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

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

Sincerely,



Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations 1