Silicon Web Costumers' Guild www.siwcostumers.org

June 16, 2007



International Costumers' Guild Attn: Bruce MacDermott, Treasurer

Re: Group Exemption Letter:

The Silicon Web Costumers' Guild (SiW) is an affiliated chapter of the International Costumers' Guild (ICG). As an affiliated chapter of the ICG, the SiW submits to the general supervision and control of its activities deemed representative of the ICG. The SiW is not a private Foundation, but an educational organization making them eligible for 501(c)(3) status with the IRS. The SiW's fiscal year is January 1 through December 31. The SiW was organized as a chapter of the ICG in February of 2003, and admitted as an official Chapter at the ICG General Meeting held in April that year.

The SiW was organized specifically to serve as a common ground for fellow costumers who did not have a local ICG chapter that served their needs. Our chapter is web based. We provide an on-line costume related message forum and newsletter, *The Virtual Costumer*, which are available to chapter members. Our archive of newsletters is available to the public. We also provide sponsorship through small financial grants, for various events, to costumers in need. The SiW's income consists primarily of membership dues, with some funds occasionally derived through sales of donated costume related items. Expenses include our website, grants, supplies, and ICG membership dues.

The SiW's financial office is located at the following address: SiW Costumers' Guild 2801 Ashby Avenue Berkeley, CA 94705

The SiW operates under the EIN: 84-1620622

This letter is to be viewed as official notice that the SiW agrees to be included in the Group Exemption Letter from the IRS.

Respectfully,

Richard Man, SiW President Bruce MacDermott. SiW Treasurer