INTERNAL REVENUE SER 'E P. O. BOX 2508 CINCINNATI, OH 45201

Date: FEB 18 2009

MASONRY INDUSTRY LABOR MANAGEMENT COOPERATION TRUST C/O KENT KHTIKIAN 1714 STOCKTON ST STE 300 SAN FRANCISCO, CA 94133-2930

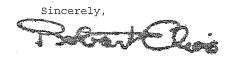
Employer Identification Number: 80-0303912 DLN: 17053352364008 Contact Person: ZENIA LUK ID# 31522 Contact Telephone Number: (877) 829-5500 Accounting Period Ending: June 30 Form 990 Required: Yes Effective Date of Exemption: July 1, 2008 Contribution Deductibility: No

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)(5) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Please see enclosed Information for Organizations Exempt Under Sections Other Than 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

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



Robert Choi Director, Exempt Organizations Rulings and Agreements

Letter 948 (DO/CG)