INTERNAL REVENUE SERVICE P. O. BOX 2508 CINCINNATI, OH 45201

Date:

SEP 18 2009

COMPUTER ASSOCIATION OF NEPAL-USA 6725 PASEO SAN LEON PLEASANTON, CA 94566

Employer Identification Number: 26-2629783 DT-N: 17053358352008 Contact Person: MS. MEDINA ID# 52444 Contact Telephone Number: (877) 829-5500 Accounting Period Ending: April 30 Public Charity Status: 170(b)(1)(A)(vi) Form 990 Required: YES Effective Date of Exemption: May 12, 2008 Contribution Deductibility: YES Addendum Applies: YES

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. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

COMPUTER ASSOCIATION OF NEPAL-USA

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

Sincerely,

Robert Choi Director, Exempt Organizations Rulings and Agreements

Enclosures: Publication 4221-PC

COMPUTER ASSOCIATION OF NEPAL-USA

This determination does not approve or consider any activity that provides for donor advised funds, gaming, intellectual properties, or scholarship grants. Details of any future activities that provide for any of the items listed should be provided to the Service prior to implementation so that we can determine the impact on your continued exemption.

Letter 947 (DO/CG)