

Internal Revenue Service

Date: December 17, 2004

AFS-USA INC
% CARL MOSSIA
198 MADISON AVE 8TH FLR
NEW YORK NY 10016-4308

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

Person to Contact:
Cassandra Jackson 31-07417
Customer Service Representative
Toll Free Telephone Number:
8:00 a.m. to 6:30 p.m. EST
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
39-1711417

Dear Sir or Madam:

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

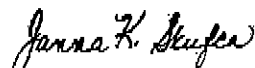
In December 1995 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under section 509(a)(2) 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,



Janna K. Skufca, Director, TE/GE
Customer Account Services