

Internal Revenue Service

Date: September 28, 2004

Chebra Agudas Achim Chesed Shel Emeth
Hebrew Free Burial Association, Inc.
224 W. 35th Street, Suite 300
New York, NY 10001-2507

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

Person to Contact:

Carol Kraft - #31-08206
Customer Service Specialist

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:
13-5596755

Dear Sir or Madam:

This is in response to your letter of June 22, 2004. We have updated our records as indicated in the heading of this letter.

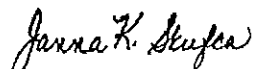
In January 1982 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

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