Internal Revenue Service

Date: December 7, 2004

ASSOCIATION FOR NEIGHBORHOOD & HOUSING DEVELOPMENT INC 50 BROAD ST SUITE 1125 NEW YORK NY 10004-2376

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

Person to Contact:

Robert Molloy 31-04023 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:

13-2775999

Dear Sir or Madam:

This is in response to your request of December 7, 2004, regarding your organization's taxexempt status.

In October 1974 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 sections 509(a)(1) and 170(b)(1)(A)(vi) 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. Skufen

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