

Internal Revenue Service

Date: November 22, 2004

American Cancer Society, Inc.
South Atlantic Division, Inc.
8219 Town Center Drive
Baltimore, MD 21236-5904

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

Person to Contact:

Kathy Masters ID# 31-04015
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:

58-0659875

Group Exemption Number:

0580

Dear Sir or Madam:

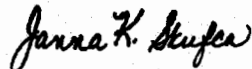
This is in response to your request of November 22, 2004, regarding your organization's tax-exempt status.

Your organization is exempt under section 501(c)(3) of the Code because it is included in a group ruling issued to American Cancer Society, Inc., located in Atlanta, Georgia.

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