

Internal Revenue Service

Date: April 25, 2005

ADVOCATES FOR CHILDREN OF NY INC
151 WEST 30TH STREET 5TH FLOOR
NEW YORK NY 10001

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

Person to Contact:

Mrs. Jones 31-03886
Customer Service Specialist

Toll Free Telephone Number:

8:30 a.m. to 5:30 p.m. ET
877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

11-2247307

Dear Sir or Madam:

This is in response to your request of April 25, 2005, regarding your organization's tax-exempt status. We have corrected our records to reflect your new address.

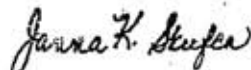
In July 1972 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

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. Skufca, Director, TE/GE
Customer Account Services