

Internal Revenue Service

Entered

Date: February 6, 2006

AMERICANS FOR OXFORD INC  
198 MADISON AVE 13TH FLR  
NEW YORK NY 10016-4314 983

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

**Person to Contact:**

Laura A. Botkin 31-08415

Customer Service Specialist

**Toll Free Telephone Number:**

877-829-5500

**Federal Identification Number:**

52-1495060

Dear Sir or Madam:

This is in response to your request of February 6, 2006, regarding your organization's tax-exempt status.

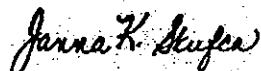
In June 1987 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

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