Attachment 2

Internal Revenue Service

Date: November 29, 2005

GIFTS IN KIND INTERNATIONAL
333 N FAIRFAX STREET
ALEXANDRIA VA 22314-2647

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

Person to Contact:
Kim A. Chambers 31-07674
Customer Service Specialist
Toll Free Telephone Number:
877-829-5500
Federal Identification Number:
54-1282616

Dear Sir or Madam:

This is in response to your request of August 29, 2005, regarding your organization's tax-exempt status.

In November 1984 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

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