

Internal Revenue Service

Date: January 29, 2005

PLAN INTERNATIONAL USA INC
PLAN USA
155 PLAN WAY
WARWICK RI 02886-1011

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

Person to Contact:

Linda A. Hill 31-08391
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:

13-5661832

Dear Sir or Madam:

This is in response to the Certificate of Assumed Name for your organization filed with the state on April 26, 2004. We have updated our records to show the name as indicated above.

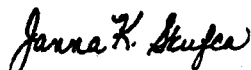
In September 1940, we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under section 509(a)(2) 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