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Internal Revenue Service

Date: March 23, 2005

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

Person to Contact:

April C. Howard 31-07692
Customer Service Representative

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:

38-3027574

Group Exemption Number:

3208

AMERICAN AUTOIMMUNE RELATED DISEASES
ASSOCIATION
AUTOIMMUNE DISEASES ASSOCIATION
22100 GRATIOT AVE
EASTPOINTE MI 48021-2227 002

Dear Sir or Madam:

This is in response to your request of January 24, 2005, regarding your organization's tax-exempt status.

In July 1992 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.

Based on the information supplied, we recognized the subordinates named on the list your organization submitted as exempt from federal income tax under section 501(c)(3) of the 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