Entered in PCG

Internal Revenue Service

Department of the Treasury

District Director P.O. Box 2350 Los Angeles, Calif. 90053

DIRECT RELIEF INTERNATIONAL 27 S LA PATERA LANE SANTA BARBARA, CA 93117-3251 Person to Contact: L BARRAGAN Telephone Number: (213) 894-2336 Refer Reply to: EO(0429)96 Date: MAY 30, 1996

EIN: 95-1831116

Dear Taxpayer:

This letter is in response to your request for a copy of the determination letter for the above named organization.

Our records indicate that this organization was recognized to be exempt from Federal income tax in NOVEMBER 1949 as described in Internal Revenue Code Section 501(c)(3). It is further classified as an organization that is not a private foundation as defined in Section 509(a) of the Code, because it is an organization described in Section 509(a)(2).

The exempt status for the determination letter issued in NOVEMBER 1949 continues to be in effect.

If you need further assistance, please contact our office at the above address or telephone number.

Sincerely,

Disclosure Assistant