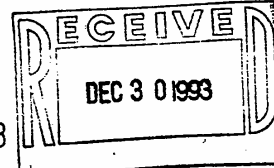


Internal Revenue Service

Department of the Treasury

District
Director

10 MetroTech Center
625 Fulton Street
Brooklyn, NY 11201



Date: DEC 27 1993

NYSARC, Inc.
393 Delaware Avenue
Delmar, NY 12054-3004

Person to Contact:
Patricia Holub
Contact Telephone Number:
(718) 488-2333
EIN: 13-5678837

Dear Sir or Madam:

Reference is made to your request for verification of the tax exempt status of NYSARC, Inc.

A determination or ruling letter issued to an organization granting exemption under the Internal Revenue Code remains in effect until the tax exempt status has been terminated, revoked or modified.

Our records indicate that exemption was granted as shown below.

Sincerely yours,

(Patricia Holub)

Patricia Holub
Manager, Customer
Service Unit

Name of Organization: NYSARC, Inc.

Date of Exemption Letter: May 1954

Exemption granted pursuant to section 501(c)(3) of the Internal Revenue Code.

Foundation Classification (if applicable): Not a private foundation as you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

This organization is tax exempt under the group ruling of the New York State Association for Retarded Children, Inc. The Group Exemption Number is 1256.