

ATTN: PATRICIA SHEVY - 3 PAGES

Internal Revenue Service
Director, Exempt Organizations
Rulings and Agreements

Department of the Treasury
P.O. Box 2508 - Room 4122
Cincinnati, Ohio 45201

Date: April 21, 2003

Employer Identification Number:
26-0013956

Albany County Correctional Facility
Children's Benefit, Inc.
c/o John R. Smith
1292 Maple Hill Road
Castleton, NY 12033-1604

Person to Contact - Group #:
Sirijun Buranapalanamai
ID# 31-07372, Group # 7823

Contact Telephone Numbers:
513-263-3645 Phone
513-263-4513 Fax

Response Due Date:
May 12, 2003

Dear Sir:

Before we can determine whether your organization is exempt from Federal income tax, we must have enough information to show that you have met all legal requirements. You did not include the information needed to make that determination on your Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.

To help us determine whether your organization is exempt from Federal income tax, please send us the requested information by the above date. We can then complete our review of your application.

If we do not hear from you within that time, we will assume you do not want us to consider the matter further and will close your case. In that event as required by Code section 6104(c), we will notify the appropriate state officials that, based on the information we have, we cannot recognize you as an organization of the kind described in Code section 501(c)(3). As a result, the Internal Revenue Service will treat your organization as a taxable entity. If we receive the information after the response due date, we may ask you to send us a new Form 1023.

In addition, if you do not provide the requested information in a timely manner, we will consider that you have not taken all reasonable steps to secure the determination you requested. Under Code section 7428(b)(2), your not taking all reasonable steps in a timely manner to secure the determination may be considered as failure to exhaust administrative remedies available to you within the Service. Therefore, you may lose your rights to a declaratory judgment under Code section 7428.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

Sirijun Buranapalanamai

Sirijun Buranapalanamai
Exempt Organizations Specialist

Enclosure

Albany County Correctional Facility Children's Benefit, Inc.
26-0013956

Note: Your response to this letter must be submitted over the signature of an authorized person or of an officer whose name is listed on page 3 of the application. If we do not receive your complete response by the due date, we will close your case temporarily. If you submit your response within 90 days after your case has been closed, we will re-open it for processing and you will neither have to file a new application nor lose your user fee.

PLEASE ATTACH A COPY OF THIS LETTER TO ALL CORRESPONDENCE.

Additional Information Requested:

1. Since you are a corporation, you must submit a complete copy of your Articles of Incorporation and any amendments thereto that show evidence that they have been filed with and approved by the State in which you are incorporated.
2. You are requesting an advance ruling. Please complete and submit the enclosed two Forms 872-C.
3. Article II-(1) of your Articles of Incorporation stated that you plan to provide temporary living arrangements and transportation when medical treatment takes an ill child and his or her caretakers away from home. Please answer the following questions in detail:
 - a. Please state your selection criteria.
 - b. Will a child or a relative of an officer of your organization receive the benefit? If yes, how do you or will you ensure the selection are or will be made on a non-biased basis?
 - c. Where is/are the temporary facility(s)?
 - d. Indicate your relationship between your organization and the owner(s) of the temporary facility(s).
 - e. How many people do you plan to help annually?
4. What is your relationship with Key Bank where donations are or will be collected?
5. If your organization expects to be represented in person, by telephone, or by correspondence by your attorney or accountant, you should submit the enclosed Form 2848 (revised January 2002) specifically authorizing this person to represent your organization.

Albany County Correctional Facility Children's Benefit, Inc.
26-0013956

PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO:

US Mail:

Street Address:

Internal Revenue Service
Exempt Organizations
P. O. Box 2508
Cincinnati, OH 45201
ATT: Sirijun Buranapalanamai
Room 4122
Group 7823

Internal Revenue Service
Exempt Organizations
550 Main St, Federal Bldg.
Cincinnati, OH 45202
ATT: Sirijun BURanapalanamai
Room 4122
Group 7823