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Albany County Correctional Facility
for Children's Benefit, Inc.
John R. Smith
1292 Maple Hill Road
Castleton, New York 12033-1604

May 12, 2003

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Sirijun Buranapalanamai
Exempt Organization Specialist
Internal Revenue Service
Department of Treasury
P.O. Box 2508 – Room 4122
Cincinnati, Ohio 45201

RE: Albany County Correctional Facility for Children's Benefit, Inc.,
Employer Id. No. 26-0013956

Dear Specialist Buranapalanamai:

The following addresses the questions of your April 21, 2003 correspondence, a copy of which is included with this letter.

1. A copy of the filing receipt from the New York State Secretary of State is enclosed evidencing that the Certificate of Incorporation (that was filed with our application) was in fact filed with the Secretary of State.
2. 2 Forms 872-C are enclosed.
3. a. Selection criteria will include the nature and diagnosis of the child as well as the child's age and need for parental care during the child's medical treatment. For example, we assisted the parents of a local child find a temporary residence while their infant son was received an organ transplant in New York City. We met with a prospective short-term, independent landlord, negotiated the terms of the lease and made payment directly to the landlord. We also gathered donations of household supplies and transported them to the

apartment so that the parents would be able to focus on their child's organ transplant and recovery.

b. Neither a child nor a relative of an officer will receive this benefit.

c. The temporary facilities will be a short-term apartment rental near the hospital where the child is receiving medical treatment.

d. The relationship between this organization and the owner of any temporary facility will be that of landlord and tenant. There is no other relationship between the two entities.

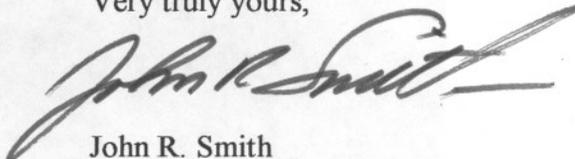
e. Initially, we plan to help 1 child this year. Given that the expenses associated with such temporary housing can be significant, our assistance will be based on the amount of funds we are able to secure. Depending on available funds, we hope to help other local children, if any, with similar arrangements.

4. There is no relationship between this organization and Key Bank. We do not have an officer or director who is employed or otherwise connected with Key Bank.

5. Future correspondence can be sent to me at the above address.

Please feel free to call me if you request additional information.

Very truly yours,

A handwritten signature in black ink, appearing to read "John R. Smith". The signature is fluid and cursive, with a long horizontal stroke at the end.

John R. Smith