

Internal Revenue Service**Date:** July 31, 2006

VOLUNTEERS OF AMERICA
VOA OF NORTHERN NEW ENGLAND INC
14 MAINE ST STE 205
BRUNSWICK ME 04011-2026

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

Person to Contact:

Yvette Davis 31-07751
Customer Service Representative

Toll Free Telephone Number:
877-829-5500

Federal Identification Number:
58-1818450

Group Exemption Number:
1736

Dear Sir or Madam:

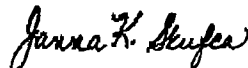
This is in response to your request of July 31, 2006, regarding your organization's tax-exempt status.

Your organization is exempt under section 501(c)(3) of the Code because it is included in a group ruling issued to Volunteers of America, located in Alexandria VA.

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, Director, TE/GE
Customer Account Services