

Internal Revenue Service

Date: April 30, 2005

CENTRASTATE HEALTHCARE
FOUNDATION
% ALICIA J GUTTLER
901 W MAIN ST
FREEHOLD NJ 07728

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

Person to Contact:

Ms. Dalton 31-07967
Customer Service Specialist

Toll Free Telephone Number:

8:30 a.m. to 5:30 p.m. ET
877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

22-2383065

Dear Sir or Madam:

This is in response to your request of April 1, 2005, regarding your organization's address change. We have updated our records to reflect the address as indicated above.

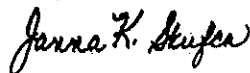
In January 1982 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

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

RECEIVED

MAY - 6 2005