

Internal Revenue Service

Date: July 20, 2006

AMERICAN NATIONAL RED CROSS
2025 E ST NW
WASHINGTON DC 20006-5009

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:
877-829-5500
Federal Identification Number:
53-0196605

Dear Sir or Madam:

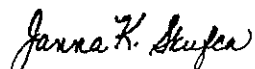
This is in response to your request of July 20, 2006, regarding your organization's tax-exempt status.

Our records indicate that the American National Red Cross is exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code of 1986 and is classified as a publicly supported organization, and not a private foundation, because it is described in sections 509(a)(1) and 170(b)(1)(a)(vi) of the Code. Donors may deduct contributions to it as provided in section 170 of the Code. This organization was recognized as exempt in December 1938.

Even though the American National Red Cross was issued an individual ruling, this ruling covers its chapters, branches, and auxiliaries.

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