

Internal Revenue Service

Date: June 15, 2005

UNITED SPINAL ASSOCIATION INC
75 20 ASTORIA BLVD
JACKSON HEIGHTS NY 11370-1131

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

Person to Contact:
Paul Perry 31-07423
Customer Service Representative
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:
13-5612621

Dear Sir or Madam:

This is in response to the amendment to your organization's Articles of Incorporation filed with state of New York on March 4, 2005. We have updated our records to reflect the name change as indicated above.

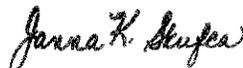
In July 1996 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

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