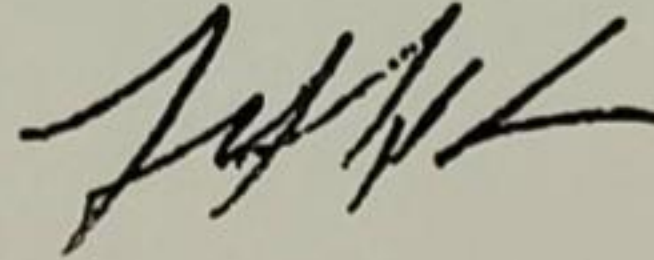


TAP THE CHIEN SI VIET-NAM CONG-HOA

to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeffrey I. Cooper". The signature is stylized with a large, sweeping "J" and "C".

Jeffrey I. Cooper
Director, Exempt Organizations
Rulings and Agreements