INTERNAL REVENUE SERVICE P. O. BOX 2508 CINCINNATI, OH 45201

Date: NOV 0 2 2004

AFSA BUILDING COMPANY C/O BRIAN INGVALSON 70 W COUNTY RD B2 LITTLE CANADA, MN 55117 Employer Identification Number: 03-0530720 DLN: 504278067 Contact Person: ID# 31077 JOSEPH LAUX Contact Telephone Number: (877) 829-5500 Accounting Period Ending: June 30 Public Charity Status: 509(a)(3) Form 990 Required: Effective Date of Exemption: July 17, 2003 Contribution Deductibility: Yes

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Information for Exempt Organizations Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

Letter 947 (DO/CG)

AFSA BUILDING COMPANY

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

Dis J. Kennen Lois G. Lerner

Director, Exempt Organizations

Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c)(3)