Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under the provisions of the Internal Revenue Code section indicated above.

Unless specifically excepted, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) for each employee to whom you pay $100 or more during a calendar year. And, unless excepted, you are also liable for tax under the Federal Unemployment Tax Act for each employee to whom you pay $50 or more during a calendar quarter if, during the current or preceding calendar year, you had one or more employees at any time in each of 20 calendar weeks or you paid wages of $1,500 or more in any calendar quarter. If you have any questions about excise, employment or other Federal taxes, please address them to this office.

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

The heading of this letter indicates whether you must file Form 990, Return of Organization Exempt from Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than $25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law provides for a penalty of $10 a day, up to a maximum of $5,000, when a return is filed late, unless there is reasonable cause for the delay. This penalty may also be charged if a return is not complete. So, please make sure your return is complete before you file it.

You are not required to file Federal income tax returns unless you are
subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If the heading of this letter indicates that a caveat applies, the caveat below or on the enclosure is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status and private foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

[Signature]

[Name]

District Director

Letter 948 (00/CD)
NATIONAL ASSOCIATION OF PRIVATE

This letter is effective as of and after October 1, 1983.

Because you are not an organization described in section 170(c) of the Code, donors may not deduct contributions to you. You should advise your contributors to that effect.
GOVERNMENT OF THE DISTRICT OF COLUMBIA
DEPARTMENT OF CONSUMER AND REGULATORY AFFAIRS
BUSINESS REGULATION ADMINISTRATION

CERTIFICATE

THIS IS TO CERTIFY that all applicable provisions of the DISTRICT OF COLUMBIA NONPROFIT CORPORATION ACT have been complied with and accordingly, this CERTIFICATE of AMENDMENT is hereby issued to NATIONAL ASSOCIATION OF PRIVATE RESIDENTIAL RESOURCES

NAME CHANGED TO:
AMERICAN NETWORK OF COMMUNITY OPTIONS AND RESOURCES

as of AUGUST 11th, 1993.

Larry King
Acting Director

Barry K. Campbell.
Administrator
Business Regulation Administration

Sharon Pratt Kelly
Mayor
ARTICLES OF AMENDMENT

to the

ARTICLES OF INCORPORATION

OF

NATIONAL ASSOCIATION OF PRIVATE RESIDENTIAL RESOURCES

TO: Department of Consumer and Regulatory Affairs
    Washington, DC 20001

Pursuant to the provisions of the District of Columbia Non-Profit Corporation Act, the undersigned adopt the following Articles of Amendment to its Articles of Incorporation:

FIRST: The name of the corporation is: NATIONAL ASSOCIATION OF PRIVATE RESIDENTIAL RESOURCES

SECOND: The following amendment of the Articles of Incorporation was adopted by the Corporation in the manner prescribed by the District of Columbia Non-Profit Corporation Act:

To change the name of the Corporation to:
AMERICAN NETWORK OF COMMUNITY OPTIONS AND RESOURCES

THIRD: The amendment was adopted in the following manner:

The amendment was adopted at a meeting of the Board of Directors held on June 6, 1993, and received the unanimous vote of the Directors in office, after unanimous approval by the Board of Representatives at their meeting on February 18, 1993, according to the Bylaws of the Corporation.

Date: August 11, 1993

National Association of Private Residential Resources

By: [Signature]
Peter Sajevic, President

Attest: [Signature]
Peggy Schneider, Secretary
DISTRICT OF COLUMBIA
DEPARTMENT OF CONSUMER
AND REGULATORY AFFAIRS

I hereby certify that this is a true
and complete copy of the document
filed in this office, the Corporations
Division of the Business Regulation
Administration, and that this docu-
ment was admitted to record in
File # 702235

Date of Certification 1-25-2001

S. B. MCT.
President of Corporation

William E. Thomas