

Internal Revenue Service

Date: November 3, 2004

American Youth Hostels, Inc.
Hostelling International - USA
8401 Colesville Rd. #600
Silver Spring, MD 20910-3312

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

Person to Contact:

Cassandra Jackson 31-07417
Customer Service Representative

Toll Free Telephone Number:

8:00 a.m. to 6:30 p.m. EST

877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

13-5639689

Group Exemption Number:

3153

Dear Sir or Madam:

This is in response to the Certificate of Trade Name filed with the state on February 6, 2003. We have updated our records to reflect the name change as indicated above.

In December 1979 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.

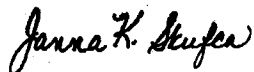
Our records indicate that your organization is also classified as a public charity under section 509(a)(2) of the Internal Revenue Code.

Based on the information supplied, we recognized the subordinates named on the list your organization submitted as exempt from federal income tax under section 501(c)(3) of the 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