

CHANCERY OFFICE
ARCHDIOCESE OF NEW YORK

June 9, 2004

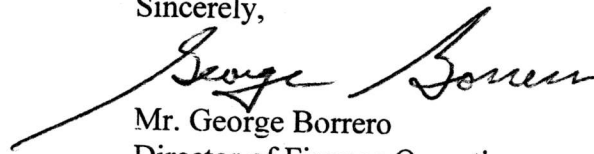
Re: Heart's Home USA

Dear Miss Hannart:

We have reviewed the above organization's application for inclusion in the United States Catholic Conference Group Exemption Ruling ("Group Ruling") and listing in the Official Catholic Directory ("OCD"). Based upon the application and the supporting documentation, we have approved its inclusion in the Group Ruling and its listing in the next edition of the OCD. Please inform this office of any changes in the organization's name, address or corporate structure.

This letter establishes the organization's exemption from Federal income tax under Section 501(c) (3) of the Internal Revenue Code of 1986 in the interim until publication of the next edition of the OCD. Please retain it in your permanent records.

Sincerely,



Mr. George Borrero
Director of Finance Operations

Miss Aude Hannart
1544 Shakespeare Avenue
Bronx, NY 10452

cc: Rod Cassidy
Associate General Counsel