A/101 Aviation Association 2304 Lorkim Lane Atco, NJ 08004 856-753-0319 EIN 38-3707681

December 8, 2004

Internal Revenue Service PO Box 192 Covington, KY 41012-0192

Re: Application for Veterans Organization under IRC 501(c)(19)

Dear Sir:

Please see the attached request and application of the A/101 Aviation Association for status as a Non Profit, Tax-exempt, and as a War Veterans Organization under IRC 501(c)(19). Please approve our requested effective date of 9/16/04.

This is a new organization and it is our 1st year. We are an organization of 400 plus War Veterans who are honored to have served and are still serving our country proudly. We have both active and previous military war veterans.

Please look upon our application favorably. Should you have any questions please contact Joseph C. Turner, Treasurer at the above address.

Best Regards,

Joseph C. Turner,

Treasurer

A/101 Aviation Association

Joseph C James