Aveter Meher Baba's Circle of Friends, Inc.

5. IRSTax Exhibit (1)

PHILADELPHIA PA 19255-0038

In reply refer to: 0538021655 Feb. 05, 2007 LTR 252C 0 EIN 86-1152681 000000 00 000 00001420 BODC: SB

AVATAR MEHER BABAS CIRCE OF % DON MCBRIDE 1234 OK 1734 N MYRTLE BEACH SC 29598-2121218

address has been changed in them recends - Mr

Taxpayer Identification Number: 86-1152681

Dear Taxpayer:

24

Thank you for the inquiry dated Jan. 16, 2007.

We have changed the name on your account as requested. The number shown above is valid for use on all tax documents.

If you have any questions, please call us toll free at 1-800-829-0115.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

| Telephone | Number | (|) | Hours | _ |
|-----------|--------|---|---|-------|---|
|-----------|--------|---|---|-------|---|

Sincerely yours,

Charles J. Felthaus

Charles D. atthaws

Acting Field Dir., Accounts Mgt.

Enclosure(s):
Copy of this letter

1-877-829-5500