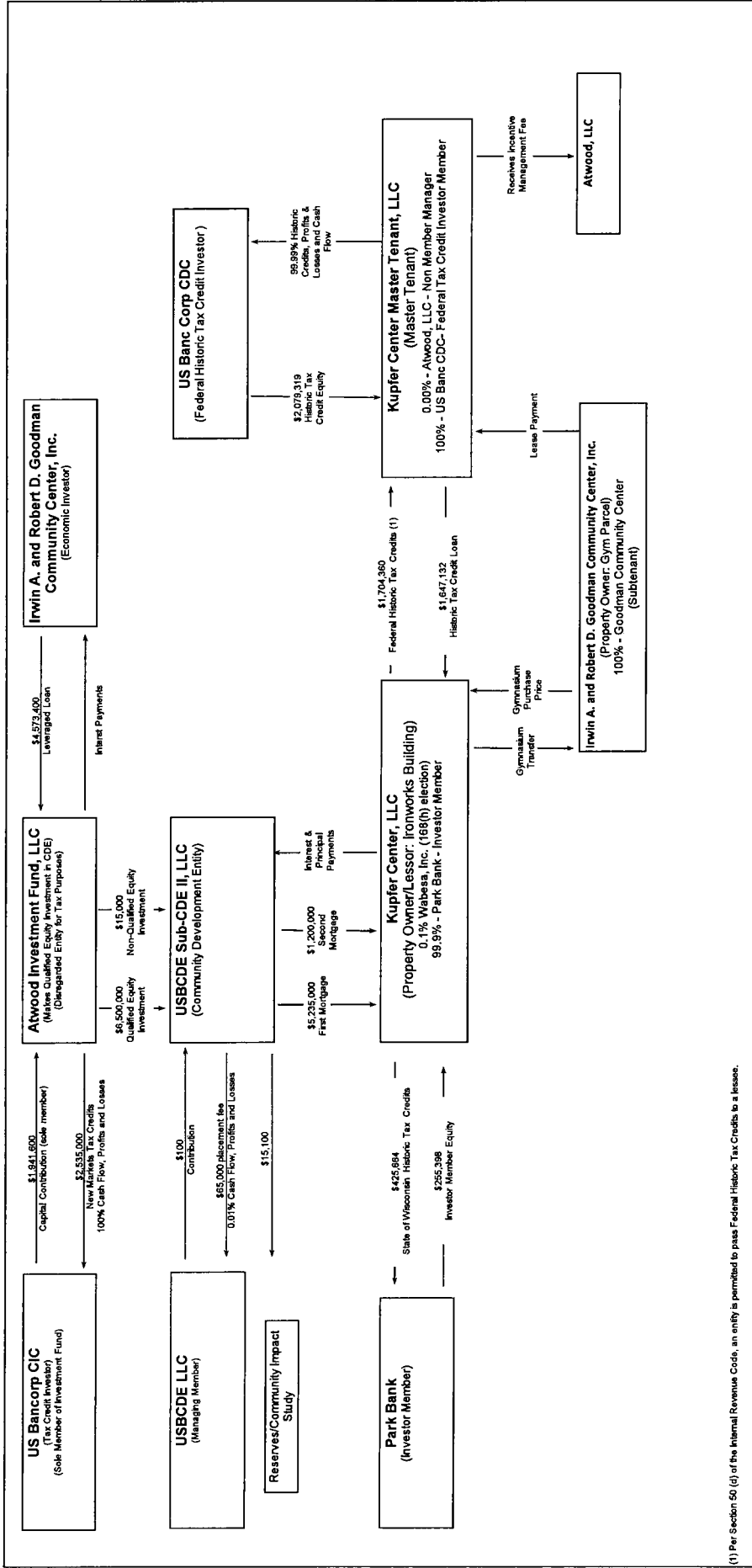


Structure Diagram for Irwin A. and Robert D. Goodman Community Center, Inc.



(1) Per Section 50 (d) of the Internal Revenue Code, an entity is permitted to pass Federal Historic Tax Credits to a lessee.