

OGDEN UT 84201-0038

In reply refer to: 0441758212
Mar. 10, 2009 LTR 4168C E0
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BODC: TE

DREAMS FOR KIDS INC
% THOMAS TUOHY
155 N MICHIGAN AVE STE 700
CHICAGO IL 60601

007255

Employer Identification Number: 36-3781104
Person to Contact: S. Ingraham
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Feb. 27, 2009, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in September 1993, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(03) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,



Deborah Bingham
Accounts Management I