

**Internal Revenue Service**

**Date:** May 23, 2007

ASSOCIATION TO BENEFIT CHILDREN  
419 E 86TH ST  
NEW YORK NY 10028-6402

**Department of the Treasury**  
**P. O. Box 2508**  
**Cincinnati, OH 45201**

**Person to Contact:**

Delores Gaskins 31-07428  
Customer Service Specialist

**Toll Free Telephone Number:**  
877-829-5500

**Federal Identification Number:**  
13-3303089

Dear Sir or Madam:

This is in response to your request of May 23, 2007, regarding your organization's tax-exempt status.

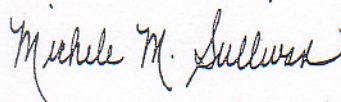
In July 1991 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

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

Sincerely,



Michele M. Sullivan, Oper. Mgr.  
Accounts Management Operations 1