

Internal Revenue Service

Date: April 25, 2007

CHILDRENS MERCY HOSPITAL
2401 GILLHAM RD
KANSAS CITY MO 64108-4619

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

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DEVELOPMENT

Person to Contact:
Mr. Pillis 17-52659
Customer Service Representative
Toll Free Telephone Number:
877-829-5500
Federal Identification Number:
44-0605373

Dear Sir or Madam:

This is in response to your request of April 25, 2007, regarding your organization's tax-exempt status.

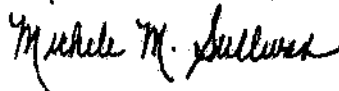
In February 1956 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a hospital under sections 509(a)(1) and 170(b)(1)(A)(iii) 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