

OGDEN UT 84201-0038

In reply refer to: 0437744135
Jan. 22, 2008 LTR 4168C E0
43-1614563 000000 00 000
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FRIENDS OF KIDS WITH CANCER INC
530 MARYVILLE CENTRE DR STE LL5
ST LOUIS MO 63141-5839253



006077

Employer Identification Number: 43-1614563
Person to Contact: Janice Petersen
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Jan. 10, 2008, regarding your tax-exempt status.

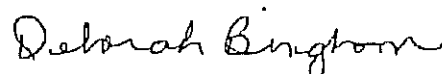
Our records indicate that a determination letter was issued in May 1993, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(03) of the Internal Revenue Code.

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 509(a)(2).

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