

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **JAN 27 2004**

KIDS CREATIVE 404 INC  
242 W 61ST ST STE 5A  
NEW YORK, NY 10023

Employer Identification Number:  
75-3139502  
DLN:  
104021003  
Contact Person:  
ADAM R STANDEN ID# 31124  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
December 31  
Foundation Status Classification:  
509(a)(1)  
Advance Ruling Period Begins:  
November 28, 2003  
Advance Ruling Period Ends:  
December 31, 2007  
Addendum Applies:  
Yes

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make

Letter 1045 (DO/CG)

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P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JUN 03 2008

KIDS CREATIVE 404 INC  
786 AMSTERDAM AVE STE 5N  
NEW YORK, NY 10025

Employer Identification Number:  
75-3139502  
DLN:  
17053131734018  
Contact Person:  
SHAWNDEA KREBS ID# 31072  
Contact Telephone Number:  
(877) 829-5500  
Public Charity Status:  
509(a)(2)

Dear Applicant:

Our letter dated January 2004, stated you would be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, and you would be treated as a public charity, rather than as a private foundation, during an advance ruling period.

Based on the information you submitted, you are classified as a public charity under the Code section listed in the heading of this letter. Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, (800) 829-3676. Information is also available on our Internet Web Site at [www.irs.gov](http://www.irs.gov).

If you have general questions about exempt organizations, please call our toll-free number shown in the heading.

Please keep this letter in your permanent records.

Sincerely yours,



Robert Choi  
Director, Exempt Organizations  
Rulings and Agreements

# Exempt Organization Certificate

# ST-119

(8/02)

The organization named below is exempt from payment of the New York State and local sales and use tax.

The number shown on this certificate must be entered on any Form ST-119.1, *Exempt Organization Exempt Purchase Certificate*, presented to a vendor. If this certificate is lost or destroyed, you may obtain a replacement by notifying the Exempt Organizations Unit.

This certificate will remain in effect unless it is revoked or canceled. Misuse of the authority granted under this certificate will result in the revocation of exempt status and subject the organization to substantial civil and criminal penalties.

KIDS CREATIVE 404 INC  
c/o ADAM JACOBS  
242 W 61ST ST STE 5A  
NEW YORK, NY 10023-7838

Certificate number

EX 237134

Date issued

December 06, 2004

This certificate may not be altered, changed, lent, or transferred to another organization or person.