

Internal Revenue Service

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

Date: November 28, 2005

EVERY KID COUNTS INCORPORATED
3702 E ROSER ROAD SUITE 25
PHOENIX AZ 85040

Person to Contact:

Kathy Masters ID# 31-04015
Customer Service Representative

Toll Free Telephone Number:

877-829-5500

Federal Identification Number:

86-0758076

Dear Sir or Madam:

This is in response to your request of November 28, 2005, regarding an address change for your organization. We have updated our records to reflect the address change as indicated above.

In March 1995 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 section 509(a)(2) 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,



Janna K. Skufca, Director, TE/GE
Customer Account Services