R11485 TE3 260356007

Department of the Treasury
Internal Revenue Service
EO RULINGS AND AGREEMENTS
PO BOX 2508
CINCINNATI OH 45201

Date of this notice: September 14, 2009
Notice Number: CP-158
Taxpayer Identification Number:
26-0356007

Advance Ruling Period Ending Date:
December 31, 2011

For assistance, call:
1-877-829-5500

002644.643249.0011.001 1 AT 0.357 535

KIDS DREAMS INC A PRIVATE
% PATRICIA LEBOW
PO BOX 3947
WEST PALM BCH FL 33402-3947474

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Our records indicate that you were issued an advance ruling letter that treated you as a public charity, rather than a private foundation, during an advance ruling period that ends on the date indicated above. That letter required you to file IRS Form 8734 at the end of your advance ruling period to establish that you qualify as a public charity.

New IRS regulations changed the procedures governing your public charity status. You are no longer required to file Form 8734 at the end of the ruling period. The regulations also provide that donors can rely on your advance ruling letter with respect to your public charity status unless the IRS changes that status, based on the organization no longer meeting an applicable public support test, and publishes notice of the change.

If you have received Form 8734 from the IRS, please do not file it. Please keep your advance ruling letter along with this letter for your permanent records.

The regulations also changed the rules for computing public support, consistent with the redesigned Form 990, Return of Organization Exempt from Income Tax. For more information regarding those rules and the redesigned Form 990, please see the IRS website at www.irs.gov/eo.