

Internal Revenue Service

Date: April 9, 2007

CLAYTON DABNEY FOUNDATION FOR
KIDS WITH CANCER
% SCOTT DABNEY
8150 N CENTRAL EXPY STE 795
DALLAS TX 75206-1828

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

Person to Contact:

Ms. Benson #31-07273
Customer Service Representative

Toll Free Telephone Number:

877-829-5500

Federal Identification Number:

75-2641482

Dear Sir or Madam:

This is in response to your request of April 9, 2007, regarding your organization's tax-exempt status.

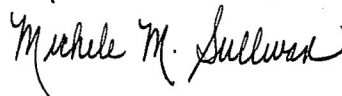
In May 1996 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

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