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

Date: DEC 15 2008

OVERSEAS SAVE CHINESE CHILDREN FOUNDATION C/O HUA XIAO 3446 PELHAM RD TOLEDO, OH 43606 Employer Identification Number:
26-3147170

DLN:
17053266317048

Contact Person:
JEFFERY A CULLEN ID# 31215

Contact Telephone Number:
(877) 829-5500

Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
August 1, 2008
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

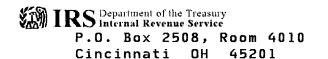
nest Applicant

OVERSEAS SAVE CHINESE CHILDREN

Sincerely,

Robert Choi Director, Exempt Organizations Rulings and Agreements

Enclosures: Publication 4221-PC



In reply refer to: 4077552646 July 13, 2010 LTR 4168C 0 26-3147170 000000 00

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A LIFE A TIME FOUNDATION % HUA XIAO 3446 PELHAM RD TOLEDO OH 43606-2470



046374

Employer Identification Number: 26-3147170
Person to Contact: Gregory Renier
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your May 22, 2010, request for information regarding your tax-exempt status.

Our records indicate that your organization was recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in December 2008.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

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.

Beginning with the organization's sixth taxable year and all succeeding years, it must meet one of the public support tests under section 170(b)(1)(A)(vi) or section 509(a)(2) as reported on Schedule A of the Form 990. If your organization does not meet the public support test for two consecutive years, it is required to file Form 990-PF, Return of Private Foundation, for the second tax year that the organization failed to meet the support test and will be reclassified as a private foundation.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

4077552646 July 13, 2010 LTR 4168C 0 26-3147170 000000 00 00030516

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Sincerely yours,

Lindy Thomas

Manager, EO Determinations