

Internal Revenue Service  
Director, Exempt Organizations  
Rulings and Agreements

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

Date: JUL 10 2008

SPECIAL CAMPS FOR SPECIAL KIDS  
2824 SWISS AVENUE  
DALLAS, TX 75204

**Federal Identification Number:**

75-2205242

**Person to Contact – ID#:**

JOE KENNEDY – ID# 31-08655

**Contact Telephone Numbers:**

877-829-5500 PHONE

Dear Sir or Madam:

This letter is to confirm that our records indicate that you are exempt under section 501(c)(3) of the Code as an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

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.

Your organization is required to file an annual Form 990, Return of Organizations Exempt from Tax, by the 15<sup>th</sup> day of the fifth month after the end of your annual accounting period, when your gross receipts exceed \$25,000. If your gross receipts are \$25,000 or less, you must file an annual electronic notice, Form 990-N.

Please let us know about any future changes in the character, purposes, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

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

Sincerely,



Robert Choi  
Director, Exempt Organizations  
Rulings and Agreements