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

JUN 0 3 2005

WARM BLANKETS CHILDRENS FOUNDATION 5105 TOLLVIEW DR STE 103 ROLLING MEADOWS, IL 60008-0000 Employer Identification Number: 36-4395095 DLN: 17053008710005 Contact Person: FELICIA JOHNSON ID# 31287 Contact Telephone Number: (877) 829-5500 Public Charity Status: 170(b)(1)(A)(vi)

Dear Applicant:

Our letter dated MAY 2, 2001, stated you would be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, and you would be treated as a public charity, rather than as a private foundation, during an advance ruling period.

Based on the information you submitted, you are classified as a public charity under the Code section listed in the heading of this letter. Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, (800) 829-3676. Information is also available on our Internet Web Site at www.irs.gov.

If you have general questions about exempt organizations, please call our toll-free number shown in the heading between 8:30 a.m. - 5:30 p.m. Eastern time.

Please keep this letter in your permanent records.

Sincerely yours,

Lois G. Lerner

Director, Exempt Organizations

Rulings and Agreements