

P.O. Box 2508, Room 4010  
Cincinnati OH 45201

In reply refer to: 4077550279  
Dec. 09, 2010 LTR 4168C 0  
80-0478843 000000 00

00029143  
BODC: TE

CHILD MIND INSTITUTE INC  
% GREG ALCOCK  
120 E END AVE APT 7A  
NEW YORK NY 10028-7552

Employer Identification Number: 80-0478843  
Person to Contact: Sophia Brown  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Oct. 18, 2010, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in November 2009.

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.

Please refer to our website [www.irs.gov/eo](http://www.irs.gov/eo) for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

4077550279

Dec. 09, 2010 LTR 4168C 0  
80-0478843 000000 00

00029144

CHILD MIND INSTITUTE INC  
% GREG ALCOCK  
120 E END AVE APT 7A  
NEW YORK NY 10028-7552

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

Sincerely yours,

*Cindy Thomas*

Cindy Thomas  
Manager, EO Determinations