Internal Revenue Service

Date: February 23, 2006

SEARCH AND CARE INC
1844 SECOND AVE
NEW YORK NY 10128

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

Person to Contact:
Ms. Wallace 31-04021
Customer Service Specialist
Toll Free Telephone Number:
877-829-5500
Federal Identification Number:
23-7444790

Dear Sir or Madam:

This is in response to your request of February 23, 2006, regarding your organization's tax-exempt status.

In April 1975 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,

Janna K. Skufca

Janna K. Skufca, Director, TE/GE
Customer Account Services

Address any reply to:

Department of the Treasury
P.O. Box 3200
Church Street Sta.
New York, NY 10008
District Director
Internal Revenue Service

Date: APR 2 1 1977

In reply refer to:
E:EO:7201: S. Nuuanu

#13707502EO 264-3247

Search and Care
316 East 88 Street
New York, NY 10028

Gentlemen:

This modifies our letter of April 25, 1975, in which we stated you would be treated for your first two tax years as an organization which is not a private foundation.

Based on additional information supplied, we have determined you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code, because you are an organization described in section 170(b)(1) (A) (vi) and 509(a)(1).

If your sources of support, or your purposes, character, or method of operation is changed, you must let us know so we can consider the effect of the change on your status.

Sincerely yours,

Charles H. Brennan

District Director

3N159 (4-72)

Address any reply to: P.O. Box 3100, Church St. Sta., New York, N.Y. 10008

Department of the Treasu

District Director

Internal Revenue Service

Date:	In reply refer to:
April 25, 1975	EP-EO-610-Alexan
M-75-EO-1628	Tel:264-1870

Search & Care
316 East 88th Street
New York, New York 10028

Gentlemen:

Accounting Period Ending: 12/31
Form 990 Required: [X] Yes [ ] No
Advance Ruling Period Ends: 12/31/76

Based on the information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization of the type described in section 170(b)(1)(A)(vi) and 509(a)(1)

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the date of your inception and ends on the date shown above.

Within 90 days after the end of your advance ruling period, you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization so long as you continue to meet the requirements of the applicable support test. If, however, you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, in the event you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. In addition, if you submit the required information

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within the 90 days, grantors and donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section 170(b)(1)(A)(vi) organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor may not rely on this determination if he was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 170(b)(1)(A)(vi) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 170(b)(1)(A)(vi) organization.

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.

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions concerning these taxes, please let us know.

If your sources of support, or your purposes, character, or method of operation is changed, you should let us know so we can consider the effect of the change on your status. Also, you should inform us of all changes in your name or address.

If the yes box at the top of this letter is checked, you are required to file Form 990, Return of Organization Exempt From Income Tax, only if your gross receipts each year are normally more than $5,000. The return is due by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of $10 a day, up to a maximum of $5,000, for failure to file the return on time.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

cc: Cecil Wray, Barbara P. Robinson
Joan B. Tumpson
299 Park Avenue
New York, New York 10017

Sincerely yours,

District Director

Form L-391