IRS Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248164798
Sep. 24, 2013 LTR 4168C   0
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CHILDRENS MUSEUM OF THE DESERT
71 701 GERALD FORD DR
RANCHO MIRAGE   CA   92270

126856

          Employer Identification Number: 33-0233725
                    Person to Contact: Mr Bayer
          Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Sep. 13, 2013, 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 July 1987.

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).

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 509(a)(2).

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 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status was revoked under section 6033(j) of the Code on our website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.

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

                              Sincerely yours,

                              Richard McKee

                              Richard McKee, Department Manager
                              Accounts Management Operations