

Internal Revenue Service

Date: November 15, 2007

COMMON SENSE CHILD BIRTH INC
% JENNIFER JOSEPH
1150 E PLANT ST STE F
WINTER GARDEN FL 34787-2922

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

Person to Contact:

Ms. Mills 17-57123
Customer Service Representative

Toll Free Telephone Number:
877-829-5500

Federal Identification Number:
59-3479821

Dear Madam:

This is in response to your request of November 15, 2007, regarding your organization's tax-exempt status.

In February 1998 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 section 509(a)(2) 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,



Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations 1