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

Date: SEP 15 2009

THE DREAMING ZEBRA FOUNDATION 5331 SW MACADAM AVE STE 258-522 PORTLAND, OR 97239-3871

Employer Identification Number: 26-2326071 DI.N . 17053211327019 Contact Person: JEFFERY A CULLEN ID# 31215 Contact Telephone Number: (877) 829-5500 Accounting Period Ending: December 31 Public Charity Status: 170(b)(1)(A)(vi) Form 990 Required: Yes Effective Date of Exemption: April 14, 2008 Contribution Deductibility:

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Addendum Applies:

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

THE DREAMING ZEBRA FOUNDATION

Sincerely,

Robert Choi Director, Exempt Organizations Rulings and Agreements

Enclosures: Publication 4221-PC