



Department of the Treasury  
Internal Revenue Service

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

In reply refer to: 0437847196  
Nov. 05, 2008 LTR 4168C E0  
56-2664197 000000 00 000  
00028914  
BODC: TE

HEARTBABIES INC  
NEFESH HACHAYIM  
63 GEORGIAN CT  
ELIZABETH NJ 07208

06955

Employer Identification Number: 56-2664197  
Person to Contact: T. Wilson  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Oct. 27, 2008, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in February 2008, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate 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.

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

Sincerely yours,

Deborah Bingham  
Accounts Management I