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

Date:

AUG 0 8 2014

BRIGHTER CHILDREN INC

HUNTINGTON, NY 11743

DEPARTMENT OF THE TREASURY

Employer Identification Number:

46-2334621

DLN:

17053120354023

Contact Person:

JENNIFER NICOLIN

ID# 95152

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:

January 28, 2013

Contribution Deductibility:

Yes

Addendum Applies:

No.

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.

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.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities. which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,

Director, Exempt Organizations

Letter 947