

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: MAY 11 2007

Person to Contact:

Sharon LeNard

ID #31-07756

Toll Free Telephone Number:

877-829-5500

Employer Identification Number:

57-0724845

RONALD MCDONALD HOUSE CHARITIES OF
CHARLESTON SOUTH CAROLINA INC
81 GADSDEN ST
CHARLESTON SC 29401-1118

Dear Sir or Madam:

This is in response to the amendment to your organization's Articles of Incorporation filed with the state on Sept 30, 1997. We have updated our records to reflect the name change from Pediatric Family Center of Charleston South Carolina Inc to Ronald McDonald House Charities of Charleston South Carolina Inc.

Our records indicate that a determination letter was issued in March 1982 that recognized you as exempt from Federal income tax, and reflect 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 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,



Cindy Westcott
Manager, Exempt Organizations
Determinations

Internal Revenue Service
District Director

Department of the Treasury
P.O. Box 2508 - Room 4522
Cincinnati, Ohio 45201

Date:

DEC 01 1998

Ronald McDonald House Charities
of Charleston SC Inc.
81 Gadsden Street
Charleston SC 29401

Employer Identification
Number:

57-0724845

Person to Contact:

Mark Pearce

Contact Telephone Number:

513-684-2501

Refer Reply to:

EP/EO

Dear Sir or Madam:

Thank you for the information recently submitted regarding your change of name you merger. We have it part of your file.

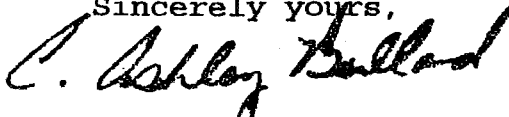
Under the terms of your correct Articles of Merger filed September 30, 1997 Ronald McDonald House Charities of Charleston Inc was merged into Pediatric Family Center of Charleston SC Inc. The name of the surviving corporation (Pediatric Family Center) was then changed to Ronald McDonald House Charities of Charleston SC Inc.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future changes in the character, purposes, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,



C. Ashley Bullard
District Director

Internal Revenue Service

Department of the Treasury
C-1130
Atlanta, GA 30301

**District
Director**

MAR 06 1989

Pediatric Family Center
of Charleston, South
Carolina, Inc.
81 Gadsden St.
Charleston, SC 29401-1112

EIN: 57-0724845
FFN: 580016875
Person to Contact:
Sheri Disler
Telephone Number:
(404)331-0184

Dear Sir or Madam:

Based on the information you recently submitted, we have classified your organization as one that is not a private foundation within the meaning of the Code because you are an organization described in section 509(a)(1). Your exempt status under section 501(c) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect.

This classification is based on the assumption that your operations will continue as you have stated. If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status.

This supersedes our letter which presumed you to be a private foundation.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in fact responsible for, or was aware of, the act or failure to act or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

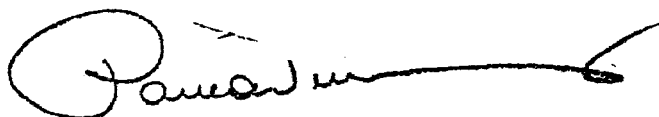
If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your foundation status, you should keep it in your permanent records.

Pediatric Family Center of Charleston, South Carolina, Inc.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Paul Williams". The signature is fluid and cursive, with a large initial "P" and a long horizontal stroke extending to the right.

Paul Williams
District Director