

Internal Revenue Service

Date: December 13, 2005

MAKE-A-WISH FOUNDATION OF IDAHO
4355 EMERALD ST SUITE 280
BOISE ID 83706-2072

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

Person to Contact:

Richard E. Owens 31-07974
Customer Service Representative

Toll Free Telephone Number:
877-829-5500

Federal Identification Number:
82-0408150

Dear Sir or Madam:

This is in response to your request of December 13, 2005, regarding your organization's tax-exempt status.

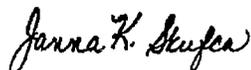
In January 1987 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) 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,



Janna K. Skufca, Director, TE/GE
Customer Account Services