

**Application for Recognition of Exemption
 Under Section 501(c)(3) of the Internal Revenue Code**

OMB No. 1545-0056
 Note: If exempt status is approved, this application will be open for public inspection.

Read the instructions for each Part carefully.
 A User Fee must be attached to this application.
 If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to you.
 Complete the Procedural Checklist on page 8 of the instructions.

Part I Identification of Applicant

1a Full name of organization (as shown in organizing document) <i>Heart of a Champion Inc.</i>		2 Employer identification number (EIN) (If none, see page 3 of the Specific Instructions.) <i>86-1042378</i>
1b c/o Name (if applicable) <i>Robert R. Cottrell</i>		3 Name and telephone number of person to be contacted if additional information is needed <i>(602) 684-8421</i>
1c Address (number and street) <i>708 E. Rose Marie Ln.</i>	Room/Suite	4 Month the annual accounting period ends <i>December</i>
1d City, town, or post office, state, and ZIP + 4. If you have a foreign address, see Specific Instructions for Part I, page 3. <i>Phoenix AZ 85022</i>		5 Date incorporated or formed <i>9-24-01</i>
1e Web site address <i>www.Championsheart.org</i>		6 Check here if applying under section: a <input type="checkbox"/> 501(e) b <input type="checkbox"/> 501(f) c <input type="checkbox"/> 501(k) d <input type="checkbox"/> 501(n)
7 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach an explanation.		
8 Is the organization required to file Form 990 (or Form 990-EZ)? <input type="checkbox"/> N/A <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach an explanation (see page 3 of the Specific Instructions).		
9 Has the organization filed Federal income tax returns or exempt organization information returns? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.		

10 Check the box for the type of organization. ATTACH A CONFORMED COPY OF THE CORRESPONDING ORGANIZING DOCUMENTS TO THE APPLICATION BEFORE MAILING. (See Specific Instructions for Part I, Line 10, on page 3.) See also Pub. 557 for examples of organizational documents.)

- a Corporation—Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also include a copy of the bylaws.
- b Trust— Attach a copy of the Trust Indenture or Agreement, including all appropriate signatures and dates.
- c Association— Attach a copy of the Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence the organization was formed by adoption of the document by more than one person; also include a copy of the bylaws.

If the organization is a corporation or an unincorporated association that has not yet adopted bylaws, check here

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

Please Sign Here

[Handwritten Signature]
 (Signature)

Robert R. Cottrell, President
 (Type or print name and title or authority of signer) (Date)

Part II Activities and Operational Information

- 1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in the organizational document. List each activity separately in the order of importance based on the relative time and other resources devoted to the activity. Indicate the percentage of time for each activity. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose and how each activity furthers your exempt purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

Heart of a Champion will build relationships with children who are facing a life-threatening situation or disease. Through those relationships we will work to grant the special wishes of those children and their families. We will also plan other events and activities that help promote better emotional and physical health. We may also support and do joint projects + programs with like-minded organizations. It is ~~our~~ our commitment to have a short-term and a long-term impact on the lives of these children + their families.

- 2 What are or will be the organization's sources of financial support? List in order of size.

Public Support (Individuals, Foundations, corporations) - 100%

- 3 Describe the organization's fundraising program, both actual and planned, and explain to what extent it has been put into effect. Include details of fundraising activities such as selective mailings, formation of fundraising committees, use of volunteers or professional fundraisers, etc. Attach representative copies of solicitations for financial support.

Our fundraising will likely include speaking with + contacting individuals, foundations, churches + corporations. We do not expect to use any professional fundraisers.

Part II Activities and Operational Information (Continued)

4 Give the following information about the organization's governing body:

a Names, addresses, and titles of officers, directors, trustees, etc.	b Annual compensation
Robert Cottrell, 708 E. Rose Marie Ln. Phx, AZ 85022, President	72,000
Greg Jones, 2535 E. Hillary Dr. Phx, AZ 85032, Sec/Treas.	60,000
Susan Cottrell, 708 E. Rose Marie Ln. Phx, AZ 85022, Board	0
Angel Jones, 2535 E. Hillary Dr. Phx, AZ 85032, Board	0
Wendell Richard Woodkinds, 2430 W. Joan De Arc Ave, Phx AZ 85029, Board	0

c Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials? Yes No
If "Yes," name those persons and explain the basis of their selection or appointment.

d Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons"? (See Specific Instructions for Part II, Line 4d, on page 3.) Yes No
If "Yes," explain.

5 Does the organization control or is it controlled by any other organization? Yes No
Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors? Yes No
If either of these questions is answered "Yes," explain.

6 Does or will the organization directly or indirectly engage in any of the following transactions with any political organization or other exempt organization (other than a 501(c)(3) organization): (a) grants; (b) purchases or sales of assets; (c) rental of facilities or equipment; (d) loans or loan guarantees; (e) reimbursement arrangements; (f) performance of services, membership, or fundraising solicitations; or (g) sharing of facilities, equipment, mailing lists or other assets, or paid employees? Yes No
If "Yes," explain fully and identify the other organizations involved.

7 Is the organization financially accountable to any other organization? Yes No
If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted.

Part II Activities and Operational Information (Continued)

8 What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain their status, what additional steps remain to be completed, and when such final steps will be taken. If none, indicate "N/A." *N/A*

9 Will the organization be the beneficiary of tax-exempt bond financing within the next 2 years? Yes No

10a Will any of the organization's facilities or operations be managed by another organization or individual under a contractual agreement? Yes No

b Is the organization a party to any leases? Yes No

If either of these questions is answered "Yes," attach a copy of the contracts and explain the relationship between the applicant and the other parties.

11 Is the organization a membership organization? Yes No
If "Yes," complete the following:

a Describe the organization's membership requirements and attach a schedule of membership fees and dues.

b Describe the organization's present and proposed efforts to attract members and attach a copy of any descriptive literature or promotional material used for this purpose.

c What benefits do (or will) the members receive in exchange for their payment of dues?

12a If the organization provides benefits, services, or products, are the recipients required, or will they be required, to pay for them? N/A Yes No
If "Yes," explain how the charges are determined and attach a copy of the current fee schedule.

b Does or will the organization limit its benefits, services, or products to specific individuals or classes of individuals? N/A Yes No
If "Yes," explain how the recipients or beneficiaries are or will be selected.

Children facing a life-threatening disease or situation, as well as their family members, are the primary, but not sole, recipients.

13 Does or will the organization attempt to influence legislation? Yes No
If "Yes," explain. Also, give an estimate of the percentage of the organization's time and funds that it devotes or plans to devote to this activity.

14 Does or will the organization intervene in any way in political campaigns, including the publication or distribution of statements? Yes No
If "Yes," explain fully.

Part III Technical Requirements

1 Are you filing Form 1023 within 15 months from the end of the month in which your organization was created or formed? Yes No
 If you answer "Yes," do not answer questions on lines 2 through 6 below.

2 If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate box and proceed to question 7.

Exceptions—You are not required to file an exemption application within 15 months if the organization:

- a Is a church, interchurch organization of local units of a church, a convention or association of churches, or an integrated auxiliary of a church. See **Specific Instructions**, Line 2a, on page 4;
- b Is not a private foundation and normally has gross receipts of not more than \$5,000 in each tax year; or
- c Is a subordinate organization covered by a group exemption letter, but only if the parent or supervisory organization timely submitted a notice covering the subordinate.

3 If the organization does not meet any of the exceptions on line 2 above, are you filing Form 1023 within 27 months from the end of the month in which the organization was created or formed? Yes No

If "Yes," your organization qualifies under Regulation section 301.9100-2, for an automatic 12-month extension of the 15-month filing requirement. Do not answer questions 4 through 6.

If "No," answer question 4.

4 If you answer "No" to question 3, does the organization wish to request an extension of time to apply under the "reasonable action and good faith" and the "no prejudice to the interest of the government" requirements of Regulations section 301.9100-3? Yes No

If "Yes," give the reasons for not filing this application within the 27-month period described in question 3. See **Specific Instructions**, Part III, Line 4, before completing this item. Do not answer questions 5 and 6.

If "No," answer questions 5 and 6.

5 If you answer "No" to question 4, your organization's qualification as a section 501(c)(3) organization can be recognized only from the date this application is filed. Therefore, do you want us to consider the application as a request for recognition of exemption as a section 501(c)(3) organization from the date the application is received and not retroactively to the date the organization was created or formed? Yes No

6 If you answer "Yes" to question 5 above and wish to request recognition of section 501(c)(4) status for the period beginning with the date the organization was formed and ending with the date the Form 1023 application was received (the effective date of the organization's section 501(c)(3) status), check here and attach a completed page 1 of Form 1024 to this application.

Part III Technical Requirements (Continued)

7 Is the organization a private foundation?

- Yes (Answer question 8.)
 No (Answer question 9 and proceed as instructed.)

8 If you answer "Yes" to question 7, does the organization claim to be a private operating foundation?

- Yes (Complete Schedule E.)
 No

After answering question 8 on this line, go to line 14 on page 7.

9 If you answer "No" to question 7, indicate the public charity classification the organization is requesting by checking the box below that most appropriately applies:

THE ORGANIZATION IS NOT A PRIVATE FOUNDATION BECAUSE IT QUALIFIES:

- | | | |
|---|--|--|
| a | <input type="checkbox"/> As a church or a convention or association of churches (CHURCHES MUST COMPLETE SCHEDULE A.) | Sections 509(a)(1) and 170(b)(1)(A)(i) |
| b | <input type="checkbox"/> As a school (MUST COMPLETE SCHEDULE B.) | Sections 509(a)(1) and 170(b)(1)(A)(ii) |
| c | <input type="checkbox"/> As a hospital or a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital (These organizations, except for hospital service organizations, MUST COMPLETE SCHEDULE C.) | Sections 509(a)(1) and 170(b)(1)(A)(iii) |
| d | <input type="checkbox"/> As a governmental unit described in section 170(c)(1). | Sections 509(a)(1) and 170(b)(1)(A)(v) |
| e | <input type="checkbox"/> As being operated solely for the benefit of, or in connection with, one or more of the organizations described in a through d, g, h, or i (MUST COMPLETE SCHEDULE D.) | Section 509(a)(3) |
| f | <input type="checkbox"/> As being organized and operated exclusively for testing for public safety. | Section 509(a)(4) |
| g | <input type="checkbox"/> As being operated for the benefit of a college or university that is owned or operated by a governmental unit. | Sections 509(a)(1) and 170(b)(1)(A)(iv) |
| h | <input type="checkbox"/> As receiving a substantial part of its support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public. | Sections 509(a)(1) and 170(b)(1)(A)(vi) |
| i | <input type="checkbox"/> As normally receiving not more than one-third of its support from gross investment income and more than one-third of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions). | Section 509(a)(2) |
| j | <input checked="" type="checkbox"/> The organization is a publicly supported organization but is not sure whether it meets the public support test of h or i. The organization would like the IRS to decide the proper classification. | Sections 509(a)(1) and 170(b)(1)(A)(vi) or Section 509(a)(2) |

If you checked one of the boxes a through f in question 9, go to question 14. If you checked box g in question 9, go to questions 11 and 12. If you checked box h, i, or j, in question 9, go to question 10.

Part III Technical Requirements (Continued)

- 10 If you checked box h, i, or j in question 9, has the organization completed a tax year of at least 8 months?
 Yes—Indicate whether you are requesting:
 A definitive ruling. (Answer questions 11 through 14.)
 An advance ruling. (Answer questions 11 and 14 and attach two Forms 872-C completed and signed.)
 No—You must request an advance ruling by completing and signing two Forms 872-C and attaching them to the Form 1023.

- 11 If the organization received any unusual grants during any of the tax years shown in Part IV-A, Statement of Revenue and Expenses, attach a list for each year showing the name of the contributor; the date and the amount of the grant; and a brief description of the nature of the grant.

N/A

- 12 If you are requesting a definitive ruling under section 170(b)(1)(A)(iv) or (vi), check here and:
 a Enter 2% of line 8, column (e), Total, of Part IV-A
 b Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts, grants, contributions, etc., were more than the amount entered on line 12a above.

- 13 If you are requesting a definitive ruling under section 509(a)(2), check here and:
 a For each of the years included on lines 1, 2, and 9 of Part IV-A, attach a list showing the name of and amount received from each "disqualified person." (For a definition of "disqualified person," see Specific Instructions, Part II, Line 4d, on page 3.)
 b For each of the years included on line 9 of Part IV-A, attach a list showing the name of and amount received from each payer (other than a "disqualified person") whose payments to the organization were more than \$5,000. For this purpose, "payer" includes, but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any governmental agency or bureau.

14 Indicate if your organization is one of the following. If so, complete the required schedule. (Submit only those schedules that apply to your organization. Do not submit blank schedules.)	Yes	No	If "Yes," complete Schedule:
Is the organization a church?		✓	A
Is the organization, or any part of it, a school?		✓	B
Is the organization, or any part of it, a hospital or medical research organization?		✓	C
Is the organization a section 509(a)(3) supporting organization?		✓	D
Is the organization a private operating foundation?		✓	E
Is the organization, or any part of it, a home for the aged or handicapped?		✓	F
Is the organization, or any part of it, a child care organization?		✓	G
Does the organization provide or administer any scholarship benefits, student aid, etc.?		✓	H
Has the organization taken over, or will it take over, the facilities of a "for profit" institution? . . .		✓	I

Part IV Financial Data

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

A. Statement of Revenue and Expenses

	Current tax year	3 prior tax years or proposed budget for 2 years			(e) TOTAL
		(a) From to	(b) 2002	(c) 2003	
Revenue	1 Gifts, grants, and contributions received (not including unusual grants—see page 6 of the instructions)		200,000	250,000	450,000
	2 Membership fees received		0	0	0
	3 Gross investment income (see instructions for definition)		0	0	0
	4 Net income from organization's unrelated business activities not included on line 3		0	0	0
	5 Tax revenues levied for and either paid to or spent on behalf of the organization		0	0	0
	6 Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge)		0	0	0
	7 Other income (not including gain or loss from sale of capital assets) (attach schedule)		0	0	0
	8 Total (add lines 1 through 7)		200,000	250,000	450,000
	9 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513. Include related cost of sales on line 22		0	0	0
	10 Total (add lines 8 and 9)		200,000	250,000	450,000
	11 Gain or loss from sale of capital assets (attach schedule)		0	0	0
	12 Unusual grants		0	0	0
	13 Total revenue (add lines 10 through 12)		200,000	250,000	450,000
Expenses	14 Fundraising expenses		6,000	7,500	
	15 Contributions, gifts, grants, and similar amounts paid (attach schedule)		0	0	
	16 Disbursements to or for benefit of members (attach schedule)		0	0	
	17 Compensation of officers, directors, and trustees (attach schedule)		132,000	132,000	
	18 Other salaries and wages		10,000	20,000	
	19 Interest		0	0	
	20 Occupancy (rent, utilities, etc.)		12,000	12,000	
	21 Depreciation and depletion		0	0	
	22 Other (attach schedule) <i>Wish Events</i>		40,000	78,500	
	23 Total expenses (add lines 14 through 22)		200,000	250,000	
24 Excess of revenue over expenses (line 13 minus line 23)		0	0		

Part IV Financial Data (Continued)

B. Balance Sheet (at the end of the period shown)

Current tax year
Date 10/15/01

Assets		
1	Cash	1
2	Accounts receivable, net	2
3	Inventories	3
4	Bonds and notes receivable (attach schedule) <i>N/A</i>	4
5	Corporate stocks (attach schedule)	5
6	Mortgage loans (attach schedule)	6
7	Other investments (attach schedule)	7
8	Depreciable and depletable assets (attach schedule)	8
9	Land	9
10	Other assets (attach schedule)	10
11	Total assets (add lines 1 through 10)	11
Liabilities		
12	Accounts payable	12
13	Contributions, gifts, grants, etc., payable	13
14	Mortgages and notes payable (attach schedule)	14
15	Other liabilities (attach schedule)	15
16	Total liabilities (add lines 12 through 15)	16
Fund Balances or Net Assets		
17	Total fund balances or net assets	17
18	Total liabilities and fund balances or net assets (add line 16 and line 17)	18

If there has been any substantial change in any aspect of the organization's financial activities since the end of the period shown above, check the box and attach a detailed explanation

Form **872-C**

Consent Fixing Period of Limitation Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code

OMB No. 1545-0056

(Rev. September 1998)

Department of the Treasury
Internal Revenue Service

(See instructions on reverse side.)

To be used with
Form 1023. Submit
in duplicate.

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period,

Heart of a Champion, Inc.
(Exact legal name of organization as shown in organizing document)

708 E. Rose Marie Ln. Phoenix Az
(Number, street, city or town, state, and ZIP code) 85022

and the
District Director of
Internal Revenue, or
Assistant
Commissioner
(Employee Plans and
Exempt Organizations)

consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year 12/31/01
(Month, day, and year)

Name of organization (as shown in organizing document)	Date
<u>Heart of a Champion, Inc</u>	<u>10-15-01</u>
Officer or trustee having authority to sign	Type or print name and title
Signature <u>Robert Cottrell</u>	<u>Robert Cottrell, President</u>
For IRS use only	
District Director or Assistant Commissioner (Employee Plans and Exempt Organizations)	Date

By ▶

RECEIVED

SEP 24 2001

Articles of Incorporation of the under-signed, a majority of whom are citizens of the United States, desiring to form a Non-Profit Corporation under the Non-Profit Corporation Law of Arizona, do hereby certify:

ARIZONA CORP. COMMISSION
CORPORATIONS DIVISION

First: The name of the Corporation shall be HEART OF A CHAMPION, INC.

Second: Said corporation is organized exclusively for charitable, religious, and educational purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

Third: The character of affairs of the Corporation is to work to enrich the lives of seriously ill children and their families, and other activities in line with the purpose of the Corporation as stated in Article Second hereof.

Fourth: No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, trustees, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article Second hereof. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office. Notwithstanding any other provision of these articles, this corporation shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the purposes of this corporation.

Fifth: Upon the dissolution of the corporation, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed of by a Court of Competent Jurisdiction of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

Sixth: The power of indemnification under the Arizona Revised Statutes shall not be denied or limited by the bylaws.

Seventh: The initial board of directors shall consist of five directors. The names and addresses of the persons who are to serve as the directors until the first annual meeting of the Board of Directors, until their successors are elected and qualified, are:

Robert R. Cottrell
708 East Rose Marie Lane
Phoenix, AZ 85022

Susan T. Cottrell
708 East Rose Marie Lane
Phoenix, AZ 85022

Greg Jones
2535 East Hillery Drive
Phoenix, AZ 85032

Janet Angel Jones
2535 East Hillery Drive
Phoenix, AZ 85032

Richard Woodlands
2430 Joan de Arc
Phoenix, AZ 85029

The number of persons to serve on the board of directors thereafter shall be fixed by the Bylaws.

Eighth: The street address if the known place of business of the Corporation is in care of the statutory agent.

Ninth: The name and address of the statutory agent of the Corporation is:

Greg Jones
2535 East Hillery Drive
Phoenix, AZ 85032

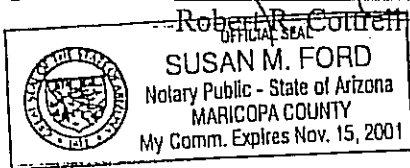
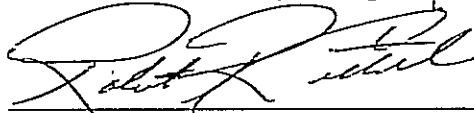
Tenth: The name and address of the incorporator is:

Robert R. Cottrell
708 East Rose Marie Lane
Phoenix, AZ 85022

Eleventh: The Corporation will not have members.

EXECUTED this 24th day of September, 2001 by the incorporator.

Signed:

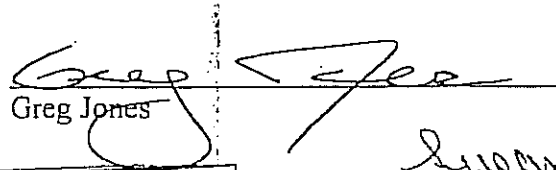


Susan M. Ford
Nov 15, 2001

Acceptance of Appointment By Statutory Agent

The undersigned hereby acknowledges and accepts the appointment as statutory agent of the above-named corporation effective this 24th day of September, 2001

Signed:



Greg Jones



Susan M. Ford
Nov. 15, 2001

**User Fee for Exempt Organization
Determination Letter Request**

For IRS Use Only

▶ Attach this form to determination letter application.
(Form 8718 is NOT a determination letter application.)

Control number _____
Amount paid _____
User fee screener _____

1 Name of organization Heart of a Champion, Inc. 2 Employer Identification Number 861 1042378

Caution: Do not attach Form 8718 to an application for a pension plan determination letter. Use Form 8717 instead.

3 Type of request

- a Initial request for a determination letter for: Fee
- An exempt organization that has had annual gross receipts averaging not more than \$10,000 during the preceding 4 years, or
 - A new organization that anticipates gross receipts averaging not more than \$10,000 during its first 4 years ▶ \$150
- Note: If you checked box 3a, you must complete the Certification below.

Certification

I certify that the annual gross receipts of _____ name of organization

have averaged (or are expected to average) not more than \$10,000 during the preceding 4 (or the first 4) years of operation.

Signature ▶ _____ Title ▶ _____

- b Initial request for a determination letter for:
- An exempt organization that has had annual gross receipts averaging more than \$10,000 during the preceding 4 years, or
 - A new organization that anticipates gross receipts averaging more than \$10,000 during its first 4 years .. ▶ \$500
- c Group exemption letters .. ▶ \$500

Instructions

The law requires payment of a user fee with each application for a determination letter. The user fees are listed on line 3 above. For more information, see Rev. Proc. 2000-8, 2000-1, I.R.B. 230.

Check the box or boxes on line 3 for the type of application you are submitting. If you check box 3a, you must complete and sign the certification statement that appears under line 3a.

Attach to Form 8718 a check or money order payable to the United States Treasury for the full amount of the user fee. If you do not include the full amount, your application will be returned. Attach Form 8718 to your determination letter application.

Send the determination letter application and Form 8718 to:
Internal Revenue Service
P.O. Box 192
Covington, KY 41012-0192

If you are using express mail or a delivery service, send the application and Form 8718 to:
Internal Revenue Service
201 West Rivercenter Blvd.
Attn: Extracting Stop 312
Covington, KY 41011

HEART OF A CHAMPION, INC.
708 E. ROSE MARIE LN.
PHOENIX, AZ 85022
(602) 684-8421

DATE 11/19/01

PAY TO THE ORDER OF INTERNATIONAL REVENUE SERVICE (I.R.S.) \$ 500.00

FIVE HUNDRED DOLLARS AND NO/100 DOLLARS

BANK ONE.

Bank One, Arizona, NA
Ball - Cave Creek Office (099)
Phoenix, Arizona

FOR _____

[Signature]

⑈000004⑈ 1: 221000 24:

28 14 7338

BY-LAWS OF HEART OF A CHAMPION, INC., AN ARIZONA NOT-FOR-PROFIT CORPORATION

ARTICLE I ORGANIZATION

1. The name of the organization shall be HEART OF A CHAMPION INC.
2. The organization may at its pleasure by a vote of the membership body change its name.

ARTICLE II PURPOSES

The following are the purposes for which this organization has been organized: To enhance the lives of children facing cancer and other life-threatening illnesses and their families.

The organization may at its pleasure by a vote of the Board of Directors update or alter its purpose.

ARTICLE III MEETINGS

The Board of Directors will hold at least one annual meeting, on a date to be determined by consensus of the current Board members.

The Board of Directors may meet more often at its discretion.

These meetings of this organization shall be held in Arizona and may be attended in person or via telephone conference.

The presence of not less than a simple majority of the members shall constitute a quorum and shall be necessary to conduct the business of this organization.

The president may call additional special meetings of this organization when he deems it for the best interest of the organization. Notices of such meeting shall be made to all members via regular or electronic mail at least ten (10) days before the scheduled date set for such special meeting.

ARTICLE IV VOTING

At all meetings, votes can be by voice or written ballot – at the discretion of the Board Members.

In special situations, as determined by the President or a Board Member, Board resolutions may be introduced, discussed, moved and voted upon via electronic mail. A simple majority of Board Members is always required for a resolution or any other issue to pass.

ARTICLE V ORDER OF BUSINESS

1. Roll Call.
2. New Business.
3. Old Business.
4. Adjournments.

ARTICLE VI BOARD OF DIRECTORS

The business of this organization shall be managed by a Board of Directors consisting of a minimum of at least three members. At least one of the directors shall be a resident of the State of Arizona and a citizen of the United States.

The directors chosen shall serve until they resign or are removed by the current Board of Directors.

The Board of Directors shall have the control and management of the affairs and business of this organization.

A simple majority of the members of the Board of Directors shall constitute a quorum.

Each director shall have one vote.

The Board of Directors may make such rules and regulations covering its meetings as it may in its discretion determine necessary.

Vacancies in the Board of Directors shall be filled by a vote of the majority of the remaining members of the Board of Directors.

The President of the organization by virtue of his office shall be Chairman of the Board of Directors.

The Board of Directors shall select from one of their members a secretary.

A director may be removed when sufficient cause exists for such removal.

ARTICLE VII OFFICERS

The initial officers of the organization shall be as follows:

President: Robert R. Cottrell

Secretary/Treasurer: Susan Cottrell

The President shall preside at all membership meetings.

He shall by virtue of his office be Chairman of the Board of Directors.

He shall be one of the officers who may sign the checks or drafts of the organization.

He shall have such powers as may be reasonably construed as belonging to the chief executive of any organization.

The Secretary shall keep the minutes and records of the organization.

He may be one of the officers required to sign the checks and drafts of the organization.

He shall present to the membership at any meetings any communication addressed to him as Secretary of the organization.

He shall submit to the Board of Directors any communications which shall be addressed to him as Secretary of the organization.

The Treasurer shall have the care and custody of the financial records belonging to the organization

He shall exercise all duties incident to the office of Treasurer.

ARTICLE VIII SALARIES

The Board of Directors shall set compensation guidelines for employees which they in their discretion may determine to be necessary for the conduct of the business of the organization. The President at his discretion may adjust salaries and other compensation for employees, independent contractors and consultants as he determines necessary for the conduct of the business of the organization.

ARTICLE IX AMENDMENTS

These By-Laws may be altered, amended, repealed or added to by an affirmative vote of not less than a simple majority of the members.

Adopted by the directors of Heart of a Champion, Inc. on September 25, 2001.

AMENDMENT TO BYLAWS

Be it hereby resolved by a unanimous resolution of the Board of Directors that the name of the corporation shall be changed from HEART OF A CHAMPION, INC. to A HAND OF HOPE, INC.

This change shall be effective immediately.

Approved by the Board of Directors on the 8th day of August, 2002

AMENDMENT TO BYLAWS

Be it hereby resolved by a unanimous resolution of the Board of Directors that the name of the corporation shall be changed from A Hand of Hope, Inc. to HopeKids, Inc.

This change shall be effective immediately.

Approved by the Board of Directors on the 1st of September 2006.

Internal Revenue Service

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: November 19, 2002

Hand of Hope Inc
% Robert R Cottrell
708 E Rose Marie LN
Phoenix, AZ 85022-1106

Person to Contact:
Ms. Dalton 31-07425
Customer Service Representative
Toll Free Telephone Number:
8:00 a.m. to 6:30 p.m. EST
877-829-5500
Federal Identification Number:
86-1042378
Advance Ruling Period Begins:
May 2002
Advance Ruling Period Ends:
December 2005

Dear Sir

This is in response to the amendment to your organization's Articles of Incorporation filed with the state on August 12, 2002. We have updated our records to reflect the name as indicated above.

Our records indicate that by a determination letter issued in May 2002 your organization was recognized as exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code.

Because your organization was newly created, we did not at that time make a final determination of its foundation classification under section 509(a) of the Code. However, based on information submitted with the application, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it can reasonably expect to be a publicly supported organization described in section 509(a)(1) and 170(b)(1)(A)(vi).

According to this advance ruling, your organization will be treated as a publicly-supported organization and not as a private foundation until the end of the advance ruling period as shown above. Within 90 days from the end of the advance ruling period, your organization must submit to us information needed to determine whether it has met the requirements of the applicable support test during the advance ruling period. This information is currently supplied on the Form 8734, *Support Schedule for Advance Ruling Period*.

Grantors and contributors may rely on the determination that your organization is not a private foundation until 90 days after the end of its advance ruling period. If the organization submits the required information within 90 days, grantors and contributors may continue to rely on the advance determination until the Service makes a final determination of your organization's foundation status.

The classification discussed in paragraph three (3) was based on the assumption that your organization's operations would continue as stated in its application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on your organization's exempt status and foundation status.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

Hand of Hope Inc
86-1042378

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

~~Donors may deduct contributions made to your organization as provided in section 170 of the Code.~~ Bequests, legacies, devises, transfers, or gifts to your organization or for its 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.

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return.

In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

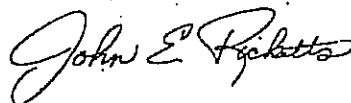
The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. You are also required to make available for public inspection a copy of your organization's exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

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

This letter affirms your organization's exempt status.

Sincerely,



John E. Ricketts, Director, TE/GE
Customer Account Services

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

Department of the Treasury

Date: **JUL 13 2007**

HOPEKIDS INC
% ROBERT R COTTRELL
PO 55885
PHOENIX AZ 85022

Person to Contact:
Mrs. Jones 31-03886
Toll Free Telephone Number:
877-829-5500
Employer Identification Number:
86-1042378

Dear Sir or Madam:

This is in response to your request of April 18, 2007, regarding your tax-exempt status. We changed your name from A Hand of Hope, Inc. to the name shown above.

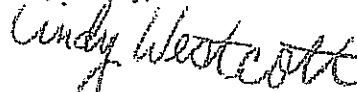
Our records indicate that a determination letter was issued in May 2002 that recognized you as exempt from Federal income tax, and reflect that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

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 sections 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

OGDEN UT 84201-0038

In reply refer to: 0438058212
Aug. 24, 2011 LTR 4168C 0
86-1042378 000000 00
00021903
BODC: TE

HOPEKIDS INC
% JOSHUA TAYLOR PRES
PO BOX 672
CAVE CREEK AZ 85327-0672



014645

Employer Identification Number: 86-1042378
Person to Contact: Shannon North
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Aug. 15, 2011, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(03) of the Internal Revenue Code in a determination letter issued in May 2002.

Our records also indicate that 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.


Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

0438058212
Aug. 24, 2011 LTR 4168C 0
86-1042378 000000 00
00021904

HOPEKIDS INC
% JOSHUA TAYLOR PRES
PO BOX 672
CAVE CREEK AZ 85327-0672

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

Sincerely yours,



Sharon Davies
Accounts Management I