Internal Revenue Service Director, Exempt Organizations Rulings and Agreements

Date: AMS 3 0 2007

United Way of Greater Kansas City, Inc. 1080 Washington St Kansas City, MO 64105-2216 Department of the Treasury P.O. Box 2508 Cincinnati, Ohio 45201

Person to Contact - ID#:
Dan Berry - 31-07846

Contact Telephone Numbers:
877-829-5500 Phone
Federal Identification Number:
44-0545812

Dear Sir or Madam:

By our determination dated December 1947, you were held to be exempt from Federal Income Tax under the provisions of section 501(c)(3) of the Internal Revenue Code.

You recently furnished us information that Bi-County United Way of Cass & Jackson, Inc. and United Way of Johnson County Inc. merged with Heart of America United Way, Inc. Based on the information submitted, we have determined that the merger does not affect your exempt status. The organization will continue using Employer Identification Number 44-0545812 and the organization has changed its name to United Way of Greater Kansas City, Inc.

Please let us know about any further changes in the character, purposes, method of operation, name or address of your organization.

If you have any questions regarding this matter, please contact the person whose name and telephone number appear in the heading of this letter.

Sincerely,

Robert Choi

Director, Exempt Organizations Rulings and Agreements

Enclosure