

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

Department of the Treasury

Date: MAY 15 2008

Pathways Foundation
C/o Shirley W Ryan
150 N Michigan Ave, Ste 2100
Chicago, IL 60601

Person to Contact - ID#: Joy Hlavaty - 31495
Contact Telephone Numbers: 877-829-5500 Phone
Federal Identification Number: 52-2456469

Dear Sir or Madam:

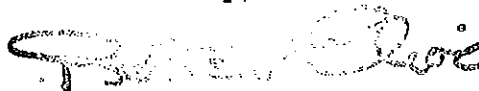
By our determination dated July 2006, you were held to be exempt from Federal Income Tax under the provisions of section 501(c)(3) of the Internal Revenue Code.

You recently furnished us information that Pathways Awareness Foundation (EIN 36-3677342) merged with Pathways Center (EIN 52-2456469) on June 30, 2007. In addition, you have changed your name to Pathways Foundation. 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 52-2456469.

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

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