



Certified Public Accountants. LLP

June 6, 2006

W. Edward Kelly CPA
A Professional Corporation
D a v j (J R ^ c p A
A Professional Corporation

**Internal Revenue Service
Director, EO Rulings & Agreements
P.O. Box 2508
Cincinnati, OH 45201**

M i 7 7 0 Q |

Re: Dreaming of Roses Inc.

Dear Revenue Agent,

Enclosed please find a copy of your correspondence dated May 11, 2006. Thank you for the follow-up letter.

Upon reviewing your letter I noticed that the Taxpayer Identification number is incorrect. The Identification number for Dreaming of Roses Inc is 56-258704. Please correct the application, your records and send me confirmation that the correction has been made.

Thank you for your prompt attention to this matter. If you have any questions please do not hesitate to call.

Sincerely,

David B. Small, CPA



Kelly & Small

i*K A

UP

David B. Small
CPA
A Professional Corporation

February 12, 2007

Ms. Lois G. Lemer Director,
Exempt Organizations Internal
Revenue Service TE/GE
T:EO:RA:D - Group 7881 625
Fulton Street Room 521
Brooklyn, NY 11201

RE: Dreaming of Roses Inc.
56-2587504 (Formally 95-4207754)

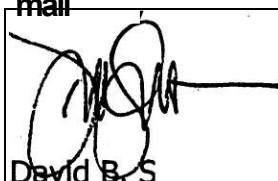
Dear Ms. Lemer,

Enclosed please find a copy of your letter dated November 16, 2006, extending the deadline for corrections to the Dreaming of Roses application to February 14, 2007. I apologize for waiting to the last minute to file these corrections, but please accept these documents.

Please note that you have the original filing which includes the appropriate signatures and application fee. The original filing included an incorrect identification number, 95-4207754, which is referenced on your letter. The correct number is 56-2587504, evidenced by the CP 575 E enclosed. The other corrections and modification are included in the revised application.

Thank you for your prompt consideration of this matter. If you have any questions or require additional information please do not hesitate to call.

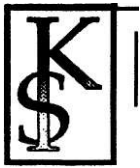
Sincerely, ~~mail~~



David B. S

CPA

3529 Ocean View Boulevard • Glendale, California 91208 • (818) 249-9896 • Facsimile (818) 249-6533



Kelly & Small
Certified Public Accountants, LLP

W. Edward Kelly CPA
A Professional Corporation

David B. Small CPA
A Professional Corporation

April 27, 2007

**Dr. Thomas K. Shu
10 Metrotech 5th Floor
TEGE
625 Fulton Street
Brooklyn, NY 11201**

**RE: Dreaming of Roses Inc.
56-2587504 (Formally 95-4207754)**

Dear Dr. Shu,

Enclosed please find the non-profit application for Dreaming of Roses Inc., and correspondence as we discussed on the phone this morning.

Thank you for your prompt attention to this matter. If you have any questions or require additional information please do not hesitate to call.

Sincerely,

David B. Small CPA

* .O: A

On due date, I like to call you and explain to you the need to have the items requested to continue working on your application. However, I plan on taking leave on **9/4/07** and would not be able to call you on that day. Also I like to give you an extension if you are being held back by the state's endorsement of amendment filing or your accountant or legal counsel being out of town. Do not let one single item hold you back. Send all that is ready to go. Nevertheless I send the second letter offering extension so you may have time to complete the items before we close the case administratively due to lack of additional information essential to grant exemption. After that there won't be any more written reminder and we shall close your case file.

Here is the planned phone call and message but not made due to vacation. As you can see the phone message is quite long. To avoid holding up your phone or over-crowding your voice mail box the entire message will not be read or repeated during our conversation but impliedly when I call or leave message, this is the intent and purpose of my calls.

1. Today is the due date for us to receive your RESPONSE items. To keep the case open please fax items today via 718 488 2358 marked: " Hold for Dr. Shu" or the fax will be destroyed. I know that it is easier for you to phone me than to fax me questions if you have questions but I have to do field work and you have to attend meetings and we are playing phone tags. Since I have to approve cases, playing phone tags are not going to help you and other applicants much in approving cases. Please fax me your questions and the best time to call. I have some 150 cases to approve and phone tags consume most of my work day. As part of the entire process and systematic dedication of time to paperwork you may not want to play the phone tag either so my time is productively utilized in expeditious approvals. I hope you can understand.

2. Since you sent your application by mail you still need to send hard copies by U.S. mail. The purpose of the fax is to keep case open while mail is in transit.

3. If you do not have all items ready fax TODAY items you had already prepared and explain what is holding you up for the remaining items.

4. Most common phone call concerns are about due date, delays due to non-response and new user fee after administrative closing for first- or second-time or sometimes even professional readers of Publication 557 [fhntto://www.irs.aov/Dub/irs-pdf/p557.pdf](http://www.irs.aov/Dub/irs-pdf/p557.pdf) and Revenue Procedure 2007-52 [fhntto://www.ire.aov/pub/irs-droD/rp-07-52.Pdf](http://www.ire.aov/pub/irs-droD/rp-07-52.Pdf) which are essential reading for operators / organizers of tax exempt organizations or their power of attorneys.

It is legally and factually true that the applicant has the burden to know the rules before sending an application. While this is true, I am most happy to help you with any part of the rules in Publication 557 and Rev Proc 2007-52 that you find too complicated for the first encounter. I am most happy to help you in this regard. However,

a. what I cannot help much is the fact pattern at your end which even you as organizers may not have all the facts since you are just about to get your organization off the ground. But since you want approval now, you need to anticipate your actual activities to further your exempt purpose and be able to provide two years proposed budgets for an advance ruling and for reflecting financially such activities, as if you were operating right after our ruling.

b. what I cannot help much either is when you think everything has been sent at your stage of operation and yet when we asked for some items you think there is nothing more to be sent. Please be assured that items were requested only after careful consideration between facts received and legal requirements and such consideration is the result of team work. What we requested is the minimum number of items necessary for continuing processing your case. Absent such items approval cannot be granted.

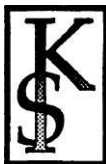
c. please observe the most recent due date necessary for processing your case. When items are not received on due date, your case will be closed without a determination and sent back to Ohio for safe-keeping for all 50 states and that means [a] extended delays in recovering the case or [b] a new user fee for you to pay and a new application for you to send when the user fee period expires from the administrative closing date.

d. if you challenge the reasonableness of any item first review Publication 557 or case law [court case or revenue rulings] then fax us your concern for prompt handling. The concern is not the basis for denying us of your items in writing even though you may add that concern to your response items. We must have the items to meet the legal requirements.

e. Fax me your questions or delays in state endorsement via 718-488-2358 marked "Hold for Dr. Shu" or the fax will be destroyed under Privacy Act

Kelly & Small

Certified Public Accountants, LLP
3529 Ocean View Boulevard
Glendale, California 91208
(818) 249-9896 • Facsimile (818) 249-6533



To: Dr. Tom Shu

From: David B. Small

Fax: 718-488-2358

Pages: 7 including cover page

Phone: 718-488-2221

Date: May 22, 2007

Re: Dreaming of Roses

CC:

D Urgent D For Review D Please Comment D Please Rfjnly %BQI&Ge Recycle
NAL REVENUE SERVICE
*EA5F DMSJON-----

• Comments:

HOLD FOR DR. SHU

Dr. Shu,

I received your letter dated May 9, 2007, via fax on May 21, 2007. I did not receive the original copy. Below are my responses to your inquiries.

1. Faxed items 5/22/07, mailed 5/22/07

2. Following is the signed 2848

3. I do not have proof of mailing by 2/14/07. The information was mailed with regular postage on 2/12/07 to the signer of Internal Revenue Service notice dated 11/16/07. Ms Lois G. Lemer, Director, Exempt Organizations, Internal Revenue Service, TE/GE T:EO;RA;D - Group 7881, 625 Fulton Street, Room 521, Brooklyn, NY 11201. I would ask that you check with that department to see if they have the original mailing. I would also ask that you would trust in my integrity that it was in fact mailed timely and keep the application open without the assessment of another application fee. If it is not possible to waive the fee, please notify us as soon as possible, via fax at 818-249-6533

302QQJ

EO GROOp 7970 n
625 FULTON ST
BROOKLYN, NY T 7201

PLEASE NOTE: The information contained in this facsimile transmission is intended to be sent only to the stated recipient of the transmission. If the reader of this message is not the intended recipient or the intended recipient's agent, you are hereby notified that we do not intend to waive any privilege that might ordinarily attach to this communication and that any dissemination, distribution or copying of the information in this facsimile is therefore prohibited. You are further asked to notify us of any such error in transmission as soon as possible at the telephone number shown above and to return the facsimile documents to us by mail at the address shown above. We will gladly reimburse you for the postage. Thank you for your cooperation

May 22, 2007

4. We did not receive a letter from the Internal Revenue Service dated 9/18/07, I believe you are referring to the letter dated 9/8/06, as your faxed copy indicated. This information was included in our mailing dated 2/12/07 and again in a mailing dated 4/27/07, addressed to Dr. Thomas K. Shu 10 Metrotech 5th floor, TEGE, 625 Fulton Street, Brooklyn, NY 11201. Please acknowledge, via fax 818-249-6533, if you did *not* receive this second mailing. I did receive a fax dated 5/9/07 which I thought indicated that the correspondence was received.

5. Page 12 is signed and accompanying this fax. Original will be mailed.

In response to the Internal revenue letter dated May 24, 2007, we do desire this application to remain open and be considered for recognition as and organization of the kind described in Code section 501(c)(3). Please do not close the application. We request amply notice of any additional information you may need to grant our request, so we may respond in a complete and timely manner.

Thank you for your consideration in this matter. If you have any questions please do not hesitate to call.



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 1286)
RANCHO CORDOVA CA 95741-1286

>

In reply refer to
755:ENR

June 25, 2007

DREAMING OF ROSES INC
PO BOX 2073
GLENDALE CA 91209-2073

ENTITY ID : 2803529

We have received your correspondence regarding the Federal Identification Number.

We have corrected your account to show the number to be 56-2587504.

E RYPICH
EXEMPT ORGANIZATIONS
BUSINESS ENTITIES SECTION
TELEPHONE (916) 845-4766
FAX NUMBER (916) 845-9489

RTF:

CC :KELLY & SMALL, CPAS

Exemption Application

EXHIBIT 2

CALIF 3500 FORM

Name of organization as shown in your organization's articles or declaration of trust DREAMING OF ROSES, INC.		Federal employer identification number (FEIN) 56-2587504	
Address (number and street) P.O. BOX 2073		PMB no.	Daytime telephone number (818) 840-8840
City, Town, or Post Office GLENDALE		State CA	ZIP Code 91209-2073
Name of representative to be contacted regarding additional requirements or information DAVID WEAVER		Daytime telephone number (818) 840-8840	
Representative's mailing address (number and street) P.O. BOX 2073			PMB no.
City, Town, or Post Office GLENDALE		State CA	ZIP Code 91209-2073

— ALL applicants must complete item 1 through item 7L Also furnish the information requested in item 8 through item 25, as applicable.

1 a Enter the California Revenue and Taxation Code (R&TC) section under which exemption is claimed 237 Old . See General Information C.

b Primary activity of organization: RAISING MONEY FOR CHARITABLE CAUSES

a What is the form of the organization? B Incorporated D Unincorporated association Trust D Limited Liability Company

Date organized 09/30/2005

If incorporated, furnish the following information:

(1) Date incorporated or qualified in California 09/30/2005

(2) California corporation number **2803529**

Enclose, but do not staple, any payments.

If incorporated in another state, identify the state _____

Has this organization or its predecessor(s) previously applied for exemption? D Yes H No

If "Yes," check the appropriate box(es) below and enter either "Granted" or "Denied." Also enter the date the exemption was

"Granted" or "Denied" after the box(es) checked:

D California _____ Date _____ Federal _____ Date _____ Other State _____ Date _____

Enter the R&TC section number under which the organization previously filed with the Franchise Tax Board (FTB) _____

Furnish copies of any determination letters received.

Has the organization filed federal income tax returns? Yes D No

If "Yes," state type of returns and years filed.

5 Annual accounting period (must *jaadm* last day of the month). DECEMBER 31

L

- a Is this a new organization? If "No," attach a statement indicating the name of the predecessor(s), the period during which it was in existence, the reasons for its termination, and the R&TC section number under which it previously filed with the FTB
- b Is this a membership organization? If "Yes," attach a statement that fully explains the qualifications for members, the different classes of membership, the number of members in each class, and the voting rights and privileges accorded each class.....
- c Has the organization made, or are there plans to make, any distribution of its property or surplus to officers or members? If "Yes," attach a detailed statement.....
- d Will any of the incorporators share any facilities with the organization? If "Yes," attach a detailed explanation.....
- e Will any property be rented, purchased, or transferred in anyway from any of the incorporators? If "Yes," attach a detailed explanation
- f Will any promoter, incorporator, founder, or member be employed by the organization? If "Yes," furnish complete details, including duties, responsibilities, qualifications, and compensation
- g Will any member of the board of directors be compensated for services other than services performed as a board member, e.g., - officer, and/or employee? If "Yes," furnish the name(s) of the directors), and the amount(s) of compensation for each. Also list the names of the other directors, indicating their blood or marriage relationship, if any, to the compensated directors)
- h Does the organization plan to conduct raffles or other gaming activities? If so, attach a statement describing how they will be conducted and how the organization will use the funds.....

Ye	No
X	
X	
	X
	X
	X
	X
	X

Continue*) Item 7.

Be sure to include the \$25 application fee. Make the check or money order payable to the Franchise Tax Board. Do not send cash. Allow 90 calendar days for processing.

Under penalties of perjury, I declare that I have examined this application, including accompanying schedule and state tax returns, and the information is true, correct, and complete.

DATE

SIGNATURE OF OFFICER OR REPRESENTATIVE

TITLE

STFCA11675F.1

**Kelly & Small**

Certified Public Accountants, U.P.

W. Edward Kelly CPA
* p r o f e s s i o n a l c o u n t a n t ***David B» Small CPA**
A Professional Corporation

June 13, 2007

Dr: Thomas Shu Internal Revenue
Service TE/GE T:EO:RA:D -
Group 7881 10 Metro Tech Center
625 Fulton Street Brooklyn, NY
11201

RE: Dreaming of Roses Inc
56-2587504 (Formally 95-4207754)

Dear Dr. Shu,

We received your letter dated June 17, 2007, postmarked June 6, 2007, on June 11, 2007, and are responding by your required due date of June 15, 2007. Following are the responses to your inquires, labeled to correspond with the numbering in your correspondence.

NOTE: your note indicates that this response must be submitted over the signature of an authorized person or Of an officer whose name is listed on page three of the application. This letter is signed by David Small, who is an officer listed on page 2 of the application and is also an authorized representative, via the signed for 2848, Power of Attorney, that you have on file.

Copy of the correspondence dated June 1, 2007 - labeled EXHIBIT 1

1. Please find copies labeled EXHIBIT 2, as support for the Federal Identification Number 56-2587504. I was not aware of a Federal Identification Number requested May 11, 2006, it must have been acquired by another party involved in this process and never included in the documents provided for the exempt application. The problem arose when the initial application was prepared the Identification Number 95-4207754 was used because that is the Identification number for the Glendale Rose Float Association. Dreaming of Roses Inc. was originally formed under the umbrella of the Glendale Rose Float Association, then in September 2005 a new corporation was formed as the Dreaming of Roses organization grew and went their own direction. The original application was filed with the Glendale Rose Float Association Identification Number in error. When the error was discovered an application for a new Identification Number was filed and the

Internal Revenue Service and the California Franchise Tax Board were notified of the correction. Using the Identification Number dated June 7, 2006 would remain consistent with my intent and the paperwork that I have submitted with the application. I apologize for this confusion and I hope that it can be rectified in as simple a manner as possible.

2. In response to the original request for information, we reviewed the Exempt Application and determined that Line 15 was completed incorrectly. We had erroneously included program expense as a grant. The revised application submitted February 12, 2007 included the corrected page. Please see EXHIBIT 3.

3. My letter dated June 6, 2006 was in response to the acknowledgement, dated May 11, 2006, from the Internal Revenue Service. The June 6th letter was my first attempt to correct the Taxpayer Identification Number on the original application. Why the date stamp was over a month later I do not know, but when the letter dated June 6, 2006 was written I was not privy to your letter dated July 28, 2006. Upon reviewing my file, the first correspondence I have from the Internal Revenue Service, subsequent to the May 11, 2006 letter, is dated September 8, 2006, with a response due date of September 22, 2006. I do not have a record of a letter dated July 28, 2006, bearing a due date of August 18, 2006. I am not sure what happened with the July 28th letter, but based on conversation I had with the Internal Revenue Service all of the open items were addressed in the letter dated September 8, 2006. I called the Internal Revenue Service to request an extension of time to respond which was granted. The next correspondence received was dated November 16, 2006, with a response due date of February 14, 2007. My correspondence dated February 12, 2007 addressed all of the open items. If there are open items that have not been addressed in a letter dated July 28, 2006, please forward a copy of that letter and I will respond immediately.

4. Please see revised form labeled EXHIBIT 2. The figures for the period January 1, 2006 to December 31, 2006 are actual numbers. The other columns are projected estimates. Please find the revised pages of the Form 1023, labeled EXHIBIT 4.

5. Please see EXHIBIT 5.

6. Please see EXHIBIT 3.

7. Please see EXHIBIT 6.

8. The original application included amounts on line 20 of Part IX - Financial Data. It was later determined that this was incorrect. The correction was made on the revised application submitted February 12, 2007. Please see EXHIBIT 3 for the updated information.

9. Please see EXHIBIT 3.

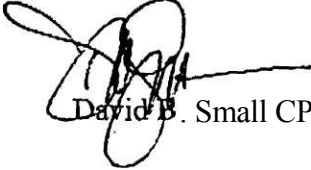
10. The original application included amounts on line 7 of Part IX - Financial Data. It was later determined that this was incorrect. The correction was made on the revised application submitted February 12, 2007. Please see EXHIBIT 3 for the updated information.

1. Please see EXHIBIT 4.

12. Please use the version of information submitted on the revised page 9 included with this correspondence. Please see EXHIBIT 3.

Thank you for your prompt consideration of this matter. If you have any questions or require any additional information please do not hesitate to call.

Sincerely,



David B. Small CPA

18182496533

Fax:

Z V

2803529

State of California
Secretary of State

I, **BRUCE McPHERSON**, Secretary of State of the State of California, hereby certify:



That the attached transcript of 3 page(s) has been compared with

the record on File Tn this office, of which it purports to be a copy, and that it is full, true and correct.

IN WITNESS WHEREOF, I execute this certificate and affix the Great Seal of the State of California this day of

SEP 30 2005

A handwritten signature in cursive script, appearing to read "Bruce McPherson".



BRUCE McPHERSON
Secretary of State

EXHIBIT 2
2803529

ENDORSED - FILED
in the office of the Secretary of State
of the State of California

ARTICLES OF INCORPORATION

SEP-9 2005

OF DREAMING OF ROSES,

INC.

ARTICLE 1

The name of this corporation is:

DREAMING OF ROSES, INC.

ARTICLE 2

Purposes

Section 2.1 This Corporation is a nonprofit public benefit corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Public Benefit Corporation Law for public and charitable purposes.

Section 2.2 This Corporation is organized exclusively for charitable, scientific, literary and educational purposes within the meaning of Section 501 (c) (3) of the Internal Revenue Code of 1986, as amended (the "Code").

Section 2.3 The specific and primary purpose for which this corporation is formed is to support and promote charitable, scientific, literary and artistic activities of the participating citizens throughout the state of California and to conduct special events for these purposes.

ARTICLE 3

Powers

Section 3.1 This corporation is to have and exercise all the powers conferred on nonprofit public corporations by the laws of the State of California, except that this corporation shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the primary purpose of this corporation.

Section 3.2 No substantial part of the activities of this corporation shall consist of carrying on propaganda or otherwise attempting to influence legislation, and this corporation shall not participate in or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office.

Section 3.3 The property of this corporation is

EXHIBIT 2

irrevocably dedicated to the purposes set forth in Article 2 and no part of the net earnings or assets of this corporation shall ever inure to the benefit of or be distributable to or for the benefit of any director, officer or member (if any) of this corporation or any other private individual.

Section 3.4 Notwithstanding any other provision of these Articles of Incorporation, this corporation shall not carry on any activity not permitted to be carried on by a corporation exempt from federal income tax under Code Section 501 (c) (3) or the corresponding provision of any successor law.

ARTICLE 4

Service of Process

The name and address in the State of California of this corporation's initial agent for service of process is:

MICHAEL N. STAFFEORD 144
North Glendale Avenue
Suite 108 Glendale/
California 91206

ARTICLE 5

Dissolution

On dissolution of this corporation, all of its assets available for distribution shall be distributed to one or more organizations that are exempt from federal income tax under Code Section 501 (c) (3) or the corresponding provision of any successor law, as the Board of Directors of this corporation may determine by resolution duly adopted prior to such dissolution, subject to the provisions of any trust under which such assets are held.

EXECUTED on September 1, 2005 at Glendale, California.

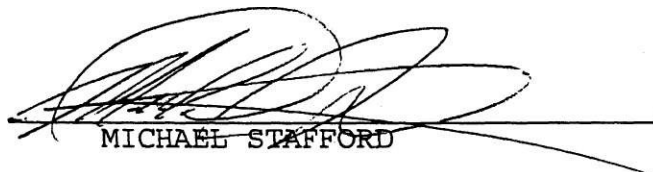


MICHAEL STAFFORD

EXHIBIT 2

I declare that I am the person who executed the above Articles of Incorporation, and that such instrument is my act and deed


MICHAEL STAFFORD



181B249B533

Fax:

Public Charity Status (Continued)

- e 5D9(a)(4)—an organization organized and operated exclusively for testing for public safety. ID
- f 509(a)(1) and 170(b)(1)(A)(iv)—an organization operated for the benefit of a college or university that is owned or operated by a governmental unit.
- g 509(a)(1) and 170(b)(1)(A)(vi)—an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public.
- h 509(a)(2)—an organization that normally receives not more than one-third of its financial support from gross investment income and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions).
- i A publicly supported organization, but unsure if it is described in 5g or 5h. The organization would like the IRS to decide the correct status.

6 If you checked box g, h, or i in question 5 above., you must request either an advance or a definitive ruling by selecting one of the boxes below. Refer to the instructions to determine which type of ruling you are eligible to receive.

a Request for Advance Ruling: By checking this box and signing the consent, pursuant to section 650.1 (c)(4) of the Code, you request an advance ruling and agree to extend the statute of limitations on the assessment of excise tax under section 4940 of the Code. The tax will apply only if you do not establish public support status at the end of the 5-year advance ruling period. The assessment period will be extended for the 5 advance ruling years to B years, 4 months, and 15 days beyond the end of the first year. You have the right to refuse or limit the extension to a mutually agreed-upon period of time or issue(s). Publication 1035, *Extending the Tax Assessment Period*, provides a more detailed explanation of your rights and the consequences of the choices you make. You may obtain Publication 1035 free of charge from the IRS web site at www.irs.gov or by calling toll-free 1-800-829-3676. Signing this consent will not deprive you of any appeal rights to which you would otherwise be entitled. If you decide not to extend the statute of limitations, you are not eligible for an advance ruling.

Consent to the Period of Limitations Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code

For Organization

(Type or print name of signer)

(Date)

(Type or print title or authority of signer)

For IRS Use Only

IRS Director, Exempt Organizations

(Date)

b Request for Definitive Ruling: Check this box if you have completed one tax year of at least 8 full months and you are requesting a definitive ruling. To confirm your public support status, answer line 6b(i) if you checked box g in line 5 above. Answer line 6b(ii) if you checked box h in line 5 above. If you checked box i in line 5 above, answer both lines 6b(i) and (ii).

(i) (a) Enter 2% of line 8, column (e) on Part IX-A. Statement of Revenues and Expenses. 6,509-48

(b) Attach a list showing the name and amount contributed by each person, company, or organization whose gifts totaled more than the 2% amount. If the answer is "None," check this box.

(ii) (a) For each year amounts are included on lines 1, 2, and 9 of Part IX-A. Statement of Revenues and Expenses, attach a list showing the name of and amount received from each disqualified person. If the answer is "None/ check this box.

(b) For each year amounts are included on line 9 of Part IX-A. Statement of Revenues and Expenses, attach a list showing the name of and amount received from each payer, other than a disqualified person, whose payments were more than the larger of (1) 1% of line 10, Part IX-A. Statement of Revenues and Expenses, or (2) \$5,000. If the answer is "None/ check this box.

7 Did you receive any unusual grants during any of the years shown on Part IX-A. Statement of Revenues and Expenses? If "Yes," attach a list including the name of the contributor, the date and amount of the grant, a brief description of the grant, and explain why it is unusual. Yes No

2.7.a. Scholarships for the pending 501 (c) (3) corporation will be based on various criteria developed by the scholarship committee in conjunction with the full committee and the board of directors. It should be noted that not only will scholarships for students be offered, but community organizations that need help in performing their activities will be eligible for receipt of funds. Criteria for students will include involvement with the Glendale Rose Float, grades, community service volunteerism and future goals. Community organizations that will be recognized are those that also work to help the Glendale Rose Float development. In addition, we will look at their specific needs for the upcoming year and determine which goals we determine are the most worthwhile, for instance, helping those less fortunate in the community. Point systems will be developed for all awards.

2.7.b. The scholarship committee is currently composed of the publisher of the Glendale News Press, our local newspaper, Elaine Zinngrabc, the president of Glendale Community College, our local community college, Audry Levy, (the president and founder of Gang* Construction, a developer of housing and office buildings in Southern California and Nevada, Sal Gangi. In addition, Frank Murphy, a CPA» and professor at Woodbury College will be on the committee.

2.7.c. No

2.7x1 The number of scholarships awarded will be based on the net amount of funds available and the dollar amounts of the requests made. Most student scholarships will be for \$1,000.

2.7.e. As stated above, there is no clear indication how many applications we may receive in any one year. The demands for revenue in our some 300 community organizations are great. It depends on how many work with us in order to qualify for funding and the number of students who we feel are worthy of being recognized. These numbers are expected to grow as our organization grows,

2.7X For students, the scholarship awards will be made to the institution of high learning they plan to attend in their name. For organizations, the funds will be provided in the name of their organizations. Beyond that, we have no readily visible means to track their use.

2.7. g. This will not be possible, as indicated in 2L7.f above

Dr. Thomas Shu Internal Revenue
Service TE/GE T:EO:RA:D - Group
7881 10 Metro Tech Center 625
Fulton Street Brooklyn, NY 11201

RE: Dreaming of Roses Inc.
56-2587504 (formally 95-4207754)

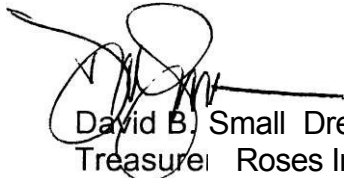
Dear Dr. Shu,

Your letter dated August 20, 2007, requests information regarding a merger. Dreaming of Roses Inc. was never part of a merger. It was a newly established corporation, which applied for the exempt status. Therefore, the information requested cannot be provided.

The original application for exempt status included an identification number 95-4207754, which was incorrect. The correct identification number is 56-2587504. Correspondence related to this matter was mailed and the change was accepted. Please see the enclosed copy of the acceptance letter dated June 25, 2007. Please contact E. Rypich, with the Internal Revenue Service to verify the acceptance. This was merely an error on the original application and has nothing to do with a merger or terminated organization.

If you have any additional questions or require additional information please do not hesitate to call.

Sincerely



David B. Small Dreaming of
Treasure Roses Inc.

FROM Kelly and Small CPAs
75287671 26 R 2

(TUE)SEP 11 2007 14 : SO/ST . 14 : 48/No.



Dr. Thomas Shu Internal
Revenue Service TE/GE
T:EO:RA:D - Group 7881 10

Metro Tech Center 625 Fulton
Street Brooklyn, NY 11201

RE: Dreaming of Roses Inc.
56-2587504 (formally 95-4207754)

Dear Dr. Shu,

We are requesting a waiver of additional fee, because all correspondence that was requested was sent by the specified deadlines or extended deadlines.

If you have any questions regarding this request please do not hesitate to call.

We acknowledge, under penalty of perjury, that all information contained within this correspondence is true and correct.

Sincerely

A handwritten signature in black ink, appearing to read "David E. J. Small". The signature is stylized and includes a long horizontal stroke extending to the right.

David E.
J. Small Treasurer, Dreaming
of Roses Inc.

FROM Kelly

Small
CPAS

<TUE>SEP 11 2007 14:50/ST. 14: 48/No. 7528767126 R



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PQ BOX 1286)
RANCHO CORDOVA CA 95741-1286

In reply refer to
755:ENR

June 25, 2007

DREAMING OF ROSES INC
PO BOX 2073
GLENDALE CA 91209-2073

ENTITY ID : 2803529

We have received your correspondence regarding the Federal Identification Number.

We have corrected your account to show the number to be 56-2587504.

E RYPICH
EXEMPT ORGANIZATIONS
BUSINESS ENTITIES SECTION
TELEPHONE (916) 845-4766
FAX NUMBER (916) 845-9489

RTF:

CC :KELLY & SHALL, CPAS

Internal Revenue Service
Tax Exempt & Government Entities
Exempt Organizations, Determinations
550 Main Street, Room 4106
Cincinnati, OH 45202-0000

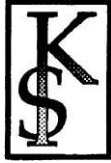
OFFICIAL BUSINESS
PENALTY FOR PRIVATE USE \$300

Internal Revenue Service
Exempt Organizations
Rulings & Agreements
625 Fulton Street, 4/F
Brooklyn NY 11201
Dr. T. Shu, Phd, JD

31

Received a/k

David Sm



Kelly & Small

Certified Public Accountants, LLP
3529 Ocean View Boulevard
Glendale, California 91208
(818) 249-9896 • Facsimile (818) 249-6533

Fax

To: Dr. Thomas Shu

From: David B. Small

Fax: 718-488-2358

Pages: 9 including cover page

Phone: 718-488-2221

Date: September 11, 2007

Re: Dreaming of Roses Inc. 56-2587504

CC:

Urgent

For Review

Please Comment

Please Reply

Please Recycle

• **Comments:**

HOLD FOR DR. THOMAS SHU

Dr. Shu,

I received your letter dated August 20, 2007. Following is all of the requested information. If you have any additional questions or require additional information please let me know as soon as possible, so that we may comply with all applicable deadlines.

Regarding your letter dated August 20, 2007. You requested all information be sent by September 4, 2007. Please note that the postmark on the mailing envelope was dated August 31, 2007, and it was not received in my office until September 10, 2007. I think that you will agree that it was impossible for me to respond by September 4th, and accept this correspondence as timely filed.

Thank you for your prompt consideration of this matter. If you have any questions please do not hesitate to call.

MAR 11 10 56 AM '07

GE DIVISION

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EO GROUP
605 PULL TO

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PLEASE NOTE: The information contained in this facsimile transmission is intended to be solely the recipient of the transmission. If the reader of this message is not the intended recipient or the intended recipient's agent, you are hereby notified that we do not intend to waive any privilege that might ordinarily attach to this communication and that any dissemination, distribution or copying of the information in this facsimile is therefore prohibited. You are further asked to notify us of any such error in transmission as soon as possible at the telephone number shown above and to return the facsimile documents to us by mail at the address shown above. We will gladly reimburse you for the postage. Thank you for your cooperation



Kelly & Small
 Certified Public Accountants, LLP
 3529 Ocean View Boulevard
 Glendale, California 91208
 (818) 249-9896 • Facsimile (818) 249-6533

Small

Fax

To: Dr. Thomas Shu **From:** David B. Small
Fax: 718-488-2358 **Pages:** 7 including cover page
Phone: 718-488-2221 **Date:** October 29, 2007
Re: Dreaming of Roses Inc. 56-2587504 **CC:**
 Urgent **For Review** **Please Comment** **Please Reply** **Please Recycle**

Comments:

HOLD FOR DR. THOMAS SHU

Dr. Shu,

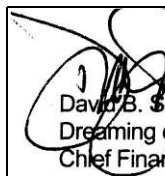
I received your letter dated October 9, 2007. Following is all of the requested information. If you have any additional questions or require additional information please let me know as soon as possible, so that we may comply with all applicable deadlines. Also, please recall our telephone conversation on October 18, 2007 where you verbally agreed to add two weeks to the deadline of October 23, 2007, making the deadline for the requested information November 6, 2007.

Attached to this correspondence, please find the verification of change to the identification number for this application. As explained in several letters and memos the identification number for this application has changed from 95-4207754 to 56-2587504. We have requested this change in a number of previous correspondences, yet you are still referring to the old number in you letters. *Please make the correction to your records.*

Thank you for your prompt consideration of this matter. If you have any questions please do not hesitate to call.

This information and all attachments is submitted by an authorized officer of the State of California listed on page two of the exempt application form 1023, David B. Small, CFO.

NOV 06


 David B. Small
 Chief Financial Officer
 Dreaming of Roses Inc.
 56-2587504
 Certified Public Accountant

PLEASE NOTE: The information contained in this facsimile transmission is intended to be sent only to the stated recipient of the transmission. If the reader of this message is not the intended recipient or the intended recipient's agent, you are hereby notified that we do not intend to waive any privilege that might ordinarily attach to this communication and that any dissemination, distribution or copying of the information in this facsimile is therefore prohibited. You are further asked to notify us of any such error in transmission as soon as possible at the telephone number shown above and to return the facsimile documents to us by mail at the address shown above. We will gladly reimburse you for the postage. Thank you for your cooperation



Certified Public Accountants. LLP
3529 Ocean View Boulevard
Glendale, California 91208
(818) 249-9896 • Facsimile (818) 249-6533

Fa
X

To: **Dr. Thomas Shu** From: **David B. Small**
 Fax: **718^88-2358** Pages: **7 including cover page**

Phone: **718^88-2221** Date: **October 29,2007**

Re: **Dreaming of Roses Inc. 56-2587504** CC:

Urgent EH For Review Please Comment Please Reply Please Recycle

Comments

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HOLD FOR DR. THOMAS SHU

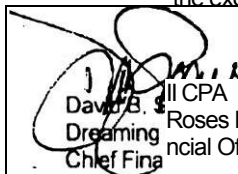
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This information and all attachments is submitted by an authorized officer of the corporation as listed on page two of the exempt application form 1023, David B. Small, CFO.

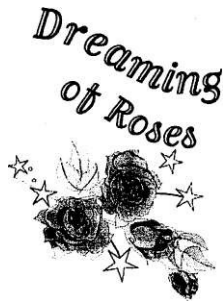


David B. Small
 Dreaming of Roses Inc.
 Chief Financial Officer

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you for your cooperation



Dr. Thomas Shu Internal Revenue
Service TE/GE T:EO:RA:D - Group
7881 10 Metro Tech Center 625
Fulton Street Brooklyn, NY 11201

RE: Dreaming of Roses Inc.
56-2587504 (formally 95-4207754)

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David E.
J. Small Treasurer, Dreaming
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