

**Internal Revenue Service  
Director, Exempt Organizations**

**Department of the Treasury  
625 Fulton Street Brooklyn  
NY 11201**

July 28, 2006 Dreaming  
of Roses Inc P O Box  
2073 Glendale CA  
91209-2073

**Employer Identification Number:**  
95-4207754 **Person to**  
**Contact -ID#:**  
Mr. Thomas Shu - 52-09086  
718-488-2221 Phone  
**Response Due Date:**  
August 18., 2006

Dear Sir or Madam:

Before we can determine whether your organization is exempt from Federal income tax, we must have enough information to show that you have met all legal requirements. You did not include the information needed to make that determination on your Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.

To help us determine whether your organization is exempt from Federal income tax, please send us the requested information by the above date. We can then complete our review of your application.

If we do not hear from you within that time, we will assume you do not want us to consider the matter further and will close your case. In that event, as required by Code section 6104(c), we will notify the appropriate state officials that, based on the information we have, we cannot recognize you as an organization of the kind described in Code section 501(c)(3). As a result, the Internal Revenue Service will treat your organization as a taxable entity. If we receive the information after the response due date, we may ask you to send us a new Form 1023.

In addition, if you do not provide the requested information in a timely manner, we will consider that you have not taken all reasonable steps to secure the determination you requested. Under Code section 7428(b)(2), your not taking all reasonable steps in a timely manner to secure the determination may be considered as failure to exhaust administrative remedies available to you within the Service. Therefore, you may lose your rights to a declaratory judgment under Code section 7428.

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

Sincerely yours,

Enclosure  
David B Small  
P O Box 598  
Montrose CA 91021-0598

Thomas Shu  
Exempt Organizations Specialist

Letter 1312 (DO)

Dreaming of Roses Inc  
EIN 95-4207754

Note: Your response to this letter must be submitted over the signature of an authorized person or of an officer whose name is listed on page 3 of the application.

PLEASE ATTACH A COPY OF THIS LETTER TO ALL CORRESPONDENCE.

Additional Information Requested:

1. Remove all staples from your responses. Paper clips are acceptable when they are readily detachable.

2. You show reliance on public funding source on page 9 of Form 1023 [the form]. Check boxes in item 4a and check the \*yes' box thereof on page 6 of the form.

3. Send two years proposed budget showing both gross receipts and expenses using the format shown on page 9 of Form 1023 for tax years 2007 and 2008. If you make grants show amount in line 15 on the page thereof and in an attachment indicate at least one grantee organization name, EIN, location and exempt status as an example of grantee organization. If you had such information already, make a reference to the location of such information. If you make scholarship grants show amount and complete items below regarding scholarship.

4.. Complete Schedule H of Form 1023. Complete the following items as part of Schedule H.

a. Describe in detail the criteria used in selecting scholarship recipients.

b. Describe the qualifications of your scholarship selection committee.

c. Are members of the selection committee or their relatives eligible to apply for scholarships? If so, please describe the procedures you follow to ensure an unbiased selection.

d. Indicate the approximate number of scholarships awarded annually.

e. Give the approximate number of individuals eligible to apply annually.

f. Describe the procedures you follow to monitor scholarship funds.

g. Describe the procedures you follow if you discover a misuse of scholarship funds.

Dreaming of Roses Inc  
EIN 95-4207754

5. You show occupancy on page 9 of the form. Describe your facility and identity of landlord if landlord is a related party and how reasonableness of rental terms is determined if the leasing transaction involved a related party.
6. Send breakdown of line 23 expenses on page 9 of the form.
7. Explain line 7 income on page 9 of the form.
8. Sign in the space provided and request advance ruling in one of the two spaces provided on page 11 [the one above our Director's space] of the form.
9. You operate restaurants [per your web site] and conduct recreational activities [per your materials]. Because activities such as these and other non-section 501( c ) (3) activities you sent us substantially reduced the section 501( c ) (3) content to below 'exclusive' level. It is not likely you are going to meet the 'exclusive' criteria under the operational test in Publication 557 viewable from our web site [www.irs.gov](http://www.irs.gov). If you disagree send us your position with a case law, a court case or a revenue ruling to support your position. The case law you are going to send must match the fact pattern substantially similar to yours.
10. You sent two versions of financial information for 2005, one on page 9 of the form and one by attachment. Which version you want us to keep [discarding the other] because they do not show the same figures.

Responses must be mailed or couriered and received by us not later than the due date.

PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO:

Internal Revenue Service TE/GE  
T:EO:RA:D - Group 7824 10  
Metro Tech Center 625 Fulton  
Street Brooklyn NY 11201  
ATT: Thomas Shu  
Room 521

**Internal Revenue Service  
Director, Exempt Organizations**

**Department of the Treasury  
625 Fulton Street Brooklyn  
NY 11201**

September 8, 2006  
Dreaming of Roses Inc  
P O Box 2073  
Glendale CA 91209-2073

**Employer Identification Number:**  
95-4207754 **Person to**  
**Contact -ID#:**  
Mr. Thomas Shu - 52-09086  
718-488-2221 Phone  
**Response Due Date:**  
September 22, 2006

Dear Sir or Madam:

Thank you for the information recently submitted regarding your application for exemption. Unfortunately, we need more information before we can complete our consideration of your application.

Please furnish the information requested on the enclosure by the response due date shown above. If you do not provide the requested information in a timely manner, we will consider that you have not taken all reasonable steps to secure the determination you requested and we will close your case.

Please return the copy of our letter along with your response, It will help us to identify your file.

If you have any questions concerning this matter, or you cannot meet the response due date, please contact the person whose name and telephone number are shown in the heading of this letter.

Thank you for your cooperation.

Sincerely yours,

Thomas Shu  
Exempt Organizations Specialist

Enclosure  
David B Small  
P O Box 598  
Montrose CA 91021-0598

Note: Your response to this letter must be submitted over the signature of an authorized person or of an officer whose name is listed on page 3 of the application.

PLEASE ATTACH A COPY OF THIS LETTER TO ALL CORRESPONDENCE!

Additional Information Requested:

1. Our record must be consistent with the EIN you submitted for Incorporation filing. Your state endorsement shows filing date of 9/9/05. If you wish to change EIN send evidence that the EIN you are going to change to is not inconsistent with the one you have the state endorsed for filing on 9/9/05.

If your EIN receipt date bears different dates due to duplicated requests, then under the relating back doctrine the closest date to 9/9/05 reflects your intent to follow up incorporation as soon as you had state filing, if you think that the relating back doctrine does not apply in this case and want to pursue, 6/7/06 EIN rather than 5/11/06 despite the fact that relating back takes precedence over other reasons, **send** us explanation why this traditional practice should be abandoned in your case in favor of an duplicated intent to a second EIN. Is there anything wrong with the first EIN issued to you on 5/11/06? Please explain.

2. Indicate that if you make grants to organizations as reflected in line 15 on page 9 of Form 1023, show the year and amount you had made contribution and the breakdown of recipients by name and class of tax-exempt and non-exempt status, indicating section under which they are exempted, such as section 501(c)(4) etc. and by amount.

3. In your letter dated June 6, 2006 which show a stamped date of July 17, 2006 you made no reference to our letter dated July 28, 2006 bearing due date of August 18, 2006. What is your plan in responding to this letter as the due date is past already? To enable us to continue processing your application please send the following items we requested in our letter dated 7/28/06.

4. You show year label at the top of column [a] current year, show year if 2005 or otherwise, and if these figures are actual figures for a particular tax year or 8 months minimum of a particular year then you are eligible to a definitive ruling. To be so eligible show a 2% figure in the space provided for this purpose in item 6[b][i] on page 11 of Form 1023. Check 5[i] thereof and uncheck item 5[d] on the previous page. When you are inserting the 2% figure complete the boxes shown underneath it for purpose of definitive ruling.

5.You show reliance on public funding source on page 9 of Form 1023 [the form]. Check boxes in item 4a and check the 'yes' box thereof on page 6 of the form.

6.Send two years proposed budget showing both gross receipts and expenses using the format shown on page 9 of Form 1023 for tax years 2007 and 2008. If you make grants show amount in line 15 on the page thereof and in an attachment indicate at least one grantee organization name, EIN, location and exempt status as an example of grantee organization. If you had such information already, make a reference to the location of such information. If you make scholarship grants show amount and complete items below regarding scholarship.

7.Complete Schedule H of Form 1023. Complete the following items as part of Schedule H.

a. Describe in detail the criteria used in selecting scholarship recipients.

b. Describe the qualifications of your scholarship selection committee.

c. Are members of the selection committee or their relatives eligible to apply for scholarships? If so, please describe the procedures you follow to ensure an unbiased selection.

d. Indicate the approximate number of scholarships awarded annually.

e. Give the approximate number of individuals eligible to apply annually.

f. Describe the procedures you follow to monitor scholarship funds.

g. Describe the procedures you follow if you discover a misuse of scholarship funds.

8.You show occupancy on page 9 of the form. Describe your facility and identity of landlord if landlord is a related party and how reasonableness of rental terms is determined if the leasing transaction involved a related party.

9.Send breakdown of line 23 expenses on page 9 of the form.

10. Explain line 7 income on page 9 of the form.

Page 4  
Dreaming of Roses Inc  
EIN 95-4207754

11. Sign in the space provided and request advance ruling in one of the two spaces provided on page 11 [the .one above our Director's space] of the form.

12. You sent two versions of financial information for 2005, one on page 9 of the form and one by attachment. Which version you want us to keep [discarding the other] because they do not show the same figures.

PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO:

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

ATT: Thomas Shu  
Room 521

**Internal Revenue Service  
Director, Exempt Organizations**

**Department of the Treasury  
625 Fulton Street Brooklyn  
NY 11201**

September 25,  
Dreaming of Roses Inc  
P O Box 2073  
Glendale CA 91209-2073

Employer Identification Number:  
95-4207754

**Person to Contact** -ID#: Mr.  
Thomas Shu - 52-09086  
718-488-2221 Phone

**Response Due Date:** October  
9, 2006

Dear Sir or Madam:

On 9/8/2006, we wrote you requesting information concerning the Form 1023 you filed requesting exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Your response was due 9/22/2006. To date we have not received the information we requested.

If we do not receive the information requested by the response due date shown in the heading of this letter, we will assume you do not want us to consider the matter further and will close your case. In that event, as required by Code section 6104(c), we will notify the appropriate state officials that, based on the information we have, we cannot recognize you as an organization of the kind described in Code section 501(c)(3). As a result, the Internal Revenue Service will treat your organization as a taxable entity. If we receive the information after the response due date, we may ask you to send us a new Form 1023.

In addition, if you do not provide the requested information in a timely manner, we will consider that you have not taken all reasonable steps to secure the determination you requested.

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

Sincerely yours,

**-ft**

Thomas Shu  
Exempt Organizations Specialist

PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO:

Internal Revenue Service TE/  
GE T:EO:RA:D - Group 7881 10  
Metro Tech Center 625 Fulton  
Street Brooklyn NY 11201  
ATT: Thomas Shu  
Room 521

**Internal Revenue Service  
Director, Exempt Organizations**

**Department of the Treasury  
625 Fulton Street Brooklyn  
NY 11201**

September 25,  
Dreaming of Roses Inc  
P O Box 2073  
Glendale CA 91209-2073

Employer Identification Number:  
95-4207754

**Person to Contact -ID#:** Mr.  
Thomas Shu - 52-09086  
718-488-2221 Phone

**Response Due Date:** October  
9, 2006

Dear Sir or Madam:

On 9/8/2006, we wrote you requesting information concerning the Form 1023 you filed requesting exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Your response was due 9/22/2006. To date we have not received the information we requested.

If we do not receive the information requested by the response due date shown in the heading of this letter, we will assume you do not want us to consider the matter further and will close your case. In that event, as required by Code section 6104(c), we will notify the appropriate state officials that, based on the information we have, we cannot recognize you as an organization of the kind described in Code section 501 (c) (3). As a result, the Internal Revenue Service will treat your organization as a taxable entity. If we receive the information after the response due date, we may ask you to send us a new Form 1023.

In addition, if you do not provide the requested information in a timely manner, we will consider that you have not taken all reasonable steps to secure the determination you requested.

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

Sincerely yours,

Thomas Shu  
Exempt Organizations Specialist

PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO:

Internal Revenue Service TE/  
GE T:EO:RA:D - Group 7881 10  
Metro Tech Center 625 Fulton  
Street Brooklyn NY 11201  
ATT: Thomas Shu  
Room 521

INTERNAL REVENUE SERVICE  
P.O. BOX 2508  
CINCINNATI OH 45201  
7

**Df**

DEPARTMENT OF THE  
TREASURY

Date: **NOV 16 2006**

DREAMING OF ROSES INC  
C/O DAVID B SMALL  
PO BOX 598  
MONTROSE, CA 91021-0598

Employer Identification Number:  
95-4207754

DLN:  
17053121022026

Contact

Person:  
THOMASKSHU ID# 52391

Contact Telephone Number:  
(718) 488-2221

Previous Letter Date:  
September 8, 2006

90-Day Response Date:

**FEB 1 V2007**

**Dear Applicant:**

Our previous letter asked you to send us additional information about your application for tax exempt status under section 501 (c) (3) of the Internal Revenue Code. We also contacted or attempted to contact your designated representative by telephone to inquire about the requested information. We are unable to make a final determination on your exempt status without the additional information. Therefore, we have closed your case.

**ACTIONS YOU MAY TAKE:.**

If you intend to submit the additional information, please send it to us at:

Internal Revenue Service TE/GE  
T?EO:RA:D - Group 7881 £25  
-Fulton JSt--r .Room 521 Brooklyn,  
NY 11201

◆If we receive the requested information by the 90-day response date above/ we will reopen your case without any additional user fee payment. After that date, you will have to pay another user fee for us to consider your application further.

If you have already submitted the additional information or you believe you received this letter in error, please call us at the telephone number listed above. Please have your Employer Identification Number and a copy of your reply to our previous letter available when you call.

If you decide not to submit the additional information, you may lose your right to ask a court for a declaratory judgment of your exempt status. You will be required to file annual tax returns on Form 1120 and contributions made to you will not be deductible by your donors. Your user fee will not be refunded to you and we may notify state officials of your failure to establish exempt status under section 501(c)(3) of the Code.

Please call us at the telephone number listed above if you have any questions regarding this matter.



DREAMING OF ROSES INC

Sincerely,

L

Lois G. Lerner Director, Exempt  
Organizations Rulings and  
Agreements

**Internal Revenue Service  
Director, Exempt Organizations**

**Department of the Treasury  
625 Fulton Street Brooklyn  
NY 11201**

**May 9, 2007**

Dreaming of Roses Inc  
P O Box 2073  
Glendale CA 91209-2073

**Employer Identification Number:**

95-4207754 **Person to**

**Contact -ID#:**

Mr. Thomas Shu - 52-09086  
718-488-2221 Phone

**Response Due Date:**

May 23, 2007

Dear Sir or Madam:

Thank you for the information recently submitted regarding your application for exemption. Unfortunately, we need more information before we can complete our consideration of your application.

Please furnish the information requested on the enclosure by the response due date shown above. If you do not provide the requested information in a timely manner, we will consider that you have not taken all reasonable steps to secure the determination you requested and we will close your case.

Please return the copy of our letter along with your response, It will help us to identify your file.

If you have any questions concerning this matter, or you cannot meet the response due date, please contact the person whose name and telephone number are shown in the heading of this letter.

Thank you for your cooperation.

Sincerely yours,

Thomas Shu  
Exempt Organizations Specialist

Enclosure

David B Small  
P O Box 598  
Montrose CA 91021-0598

Page *tf 1*^

Dreaming of Roses Inc  
EIN 95-4207754

Note: Your response to this letter must be submitted over the signature of an authorized person or of an officer whose name is listed on page 3 of the application.

PLEASE ATTACH A COPY OF THIS LETTER TO ALL CORRESPONDENCE.

Additional Information Requested:

1. Send the following items requested because they are essential to enable us to continue processing your application.

2. Have your principal sign on page 2 of Form 2848 and send form to us.

3. Unless you can send proof that you had sent us response items with post mark prior to 2/14/07 send a new user fee and if there had been any changes send new Form 1023. Effective 7/1/06 the user fee for gross receipts exceeding \$10,000 annually is \$750. Effective 7/1/06 the user fee for gross receipts \$10,000 or below annually is \$300. Send certified check or money order made payable to the U.S. Treasury.

4. Send items requested in our letter dated 9/18/07 copy attached.

5. Always sign and execute Form 1023. Sign in the space provided on page 12 of the form. David Weaver shows his name but did not sign.

PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO:

Internal Revenue Service TE/GE  
T:EO:RA:D - Group 7881 10  
Metro Tech Center 5/F 625  
Fulton Street Brooklyn NY  
11201

ATT: Thomas Shu

**Internal Revenue Service  
Director, Exempt Organizations**

**Department of the Treasury  
625 Fulton Street Brooklyn  
NY 11201**

June 1, 2007

Dreaming of Roses Inc  
P O Box 2073  
Glendale CA 91209-2073

**Employer Identification Number:**

95-4207754 **Person to**

**Contact -ID#:**

Mr. Thomas Shu - 52-09086  
718-488-2221 Phone

**Response Due Date:**

June 15, 2007

Dear Sir or Madam:

Thank you for the information recently submitted regarding your application for exemption. Unfortunately, we need more information before we can complete our consideration of your application.

Please furnish the information requested on the enclosure by the response due date shown above. If you do not provide the requested information in a timely manner, we will consider that you have not taken all reasonable steps to secure the determination you requested and we will close your case.

Please return the copy of our letter along with your response, It will help us to identify your file.

If you have any questions concerning this matter, or you cannot meet the response due date, please contact the person whose name and telephone number are shown in the heading of this letter.

Thank you for your cooperation.

Sincerely yours,

Thomas Shu  
Exempt Organizations Specialist

Enclosure

David B Small  
P O Box 598  
Montrose CA 91021-0598

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PLEASE ATTACH A COPY OF THIS LETTER TO ALL CORRESPONDENCE.

Additional Information Requested:

1. Our record must be consistent with the EIN you submitted for Incorporation filing. Your state endorsement shows filing date of 9/9/05. If you wish to change EIN send evidence that the EIN you are going to change to is not inconsistent with the one you have the state endorsed for filing on 9/9/05.

If your EIN receipt date bears different dates due to duplicated requests, then under the relating back doctrine the closest date to 9/9/05 reflects your intent to follow up incorporation as soon as you had state filing, if you think that the relating back doctrine does not apply in this case and want to pursue, 6/7/06 EIN rather than 5/11/06 despite the fact that relating back takes precedence over other reasons, **send** us explanation why this traditional practice should be abandoned in your case in favor of an duplicated intent to a second EIN. Is there anything wrong with the first EIN issued to you on 5/11/06? Please explain.

2. Indicate that if you make grants to organizations as reflected in line 15 on page 9 of Form 1023, show the year and amount you had made contribution and the breakdown of recipients by name and class of tax-exempt and non-exempt status, indicating section under which they are exempted, such as section 501(c)(4) etc. and by amount.

3. In your letter dated June 6, 2006 which show a stamped date of July 17, 2006 you made no reference to our letter dated July 28, 2006 bearing due date of August 18, 2006. What is your plan in responding to this letter as the due date is past already? To enable us to continue processing your application please send the following items we requested in our letter dated 7/28/06.

4. You show year label at the top of column [a] current year, show year if 2005 or otherwise, and if these figures are actual figures for a particular tax year or 8 months minimum of a particular year then you are eligible to a definitive ruling. To be so eligible show a 2% figure in the space provided for this purpose in item 6[b][i] on page 11 of Form 1023. Check 5[i] thereof and uncheck item 5[d] on the previous page. When you are inserting the 2% figure complete the boxes shown underneath it for purpose of definitive ruling.

5. You show reliance on public funding source on page 9 of Form 1023 [the form]. Check boxes in item 4a and check the \*yes' box thereof on page 6 of the form.

6. Send two years proposed budget showing both gross receipts and expenses using the format shown on page 9 of Form 1023 for tax years 2007 and 2008. If you make grants show amount in line 15 on the page thereof and in an attachment indicate at least one grantee organization name, EIN, location and exempt status as an example of grantee organization. If you had such information already, make a reference to the location of such information. If you make scholarship grants show amount and complete items below regarding scholarship.

7. Complete Schedule H of Form 1023. Complete the following items as part of Schedule H.

- a. Describe in detail the criteria used in selecting scholarship recipients.
- b. Describe the qualifications of your scholarship selection committee.
- c. Are members of the selection committee or their relatives eligible to apply for scholarships? If so, please describe the procedures you follow to ensure an unbiased selection.
- d. Indicate the approximate number of scholarships awarded annually.
- e. Give the approximate number of individuals eligible to apply annually.
- f. Describe the procedures you follow to monitor scholarship funds.
- g. Describe the procedures you follow if you discover a misuse of scholarship funds.

8. You show occupancy on page 9 of the form. Describe your facility and identity of landlord if landlord is a related party and how reasonableness of rental terms is determined if the leasing transaction involved a related party.

9. Send breakdown of line 23 expenses on page 9 of the form.

10. Explain line 7 income on page 9 of the form.

Page 4  
Dreaming of Roses Inc  
EIN 95-4207754

11. Sign in the space provided and request advance ruling in one of the two spaces provided on page 11 [the one above our Director's space] of the form.

12. You sent two versions of financial information for 2005, one on page 9 of the form and one by attachment. Which version you want us to keep [discarding the other] because they do not show the same figures.

PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO:

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

ATT: Thomas Shu  
Room 521

**Internal Revenue Service  
Director, Exempt Organizations**

**Department of the Treasury  
625 Fulton Street Brooklyn  
NY 11201**

May 24, 2007 Dreaming  
of Roses Inc P O Box  
2073 Glendale CA  
91209-2073

Employer Identification Number:  
95-4207754  
**Person to Contact -ID#:** Mr.  
Thomas Shu - 52-09086  
718-488-2221 Phone  
**Response Due Date:** June 7,  
2007

Dear Sir or Madam:

On 5/9/2007, we wrote you requesting information concerning the Form 1023 you filed requesting exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Your response was due 5/23/07. To date we have not received the information we requested.

If we do not receive the information requested by the response due date shown in the heading of this letter, we will assume you do not want us to consider the matter further and will close your case. In that event, as required by Code section 6104(c), we will notify the appropriate state officials that, based on the information we have, we cannot recognize you as an organization of the kind described in Code section 501(c)(3). As a result, the Internal Revenue Service will treat your organization as a taxable entity. If we receive the information after the response due date, we may ask you to send us a new Form 1023.

In addition, if you do not provide the requested information in a timely manner, we will consider that you have not taken all reasonable steps to secure the determination you requested.

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

POA

Sincerely yours,



Thomas Shu  
Exempt Organizations Specialist

PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO:

Internal Revenue Service TE/  
GE T:EO:RA:D -Group 7881 10  
Metro Tech Center 625 Fulton  
Street Brooklyn NY 11201  
ATT: Thomas Shu  
Room 521

Six Point phone call and message on due date

1. Today is the due date for us to receive your RESPONSE items [items] .
2. To keep the case open please fax items today via 718 488 2358 marked " Hold for Dr. Shu" or the fax will be destroyed.
3. 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.
4. 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.
5. The burden is yours to provide items in writing on due date for determination of your application. If you challenge the reasonableness of any item first review Publication 557 in website [www.irs.gov](http://www.irs.gov) 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.
6. If no item is received on due date, the position you take is considered as having taken no reasonable steps to secure determination and the case is going to be closed without a determination.



Internal Revenue Service  
Tax Exempt/Government Entities  
10 Metrotech Center  
625 Fulton St., Room 521 - 3/F  
Brooklyn, NY 11201

## FAX TRANSMITTAL COVER SHEET

To: David Small or Dreaming of Roses

FAX#:

Date: 7/19/07

Number of Pages (including cover sheet):

From: T. Shu

Employee Identification Number:

FAX: 718 488 2358

Voice: 718-488-2221

---

Letters

Tom Shu

CONFIDENTIALITY NOTICE

This communication is intended for the sole use of the individual to whom it is addressed and may contain

information that is privileged, confidential, and exempt from disclosure under applicable law. If the reader of this communication is not the intended recipient or the employee or agent for delivering the communication to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication may be strictly prohibited. If you have received this communication in error, please notify the sender immediately by telephone (collect if necessary), and return the communication to the address above via the United States Postal Service. Thank you.

**Internal Revenue Service  
Director, Exempt Organizations**

**Department of the Treasury  
625 Fulton Street Brooklyn  
NY 11201**

August 20, 2007  
Dreaming of Roses Inc  
P O Box 2073  
Glendale CA 91209-2073

**Employer Identification Number:**  
95-4207754 **Person to**  
**Contact -ID#:**  
Mr. Thomas Shu - 52-0908 6  
718-488-2221 Phone  
**Response Due Date:**  
September 4, 2007

Dear Sir or Madam:

Thank you for the information recently submitted regarding your application for exemption. Unfortunately, we need more information before we can complete our consideration of your application.

Please furnish the information requested on the enclosure by the response due date shown above. If you do not provide the requested information in a timely manner, we will consider that you have not taken all reasonable steps to secure the determination you requested and we will close your case.

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Thank you for your cooperation.

Sincerely yours,

Thomas Shu  
Exempt Organizations Specialist

Enclosure  
David B Small  
P O Box 598  
Montrose CA 91021-0598

Note: Your response to this letter must be submitted over the signature of an authorized person or of an officer whose name is listed on page 3 of the application.

PLEASE ATTACH A COPY OF THIS LETTER TO ALL CORRESPONDENCE.

Additional Information Requested:

1. Send the following items requested because they are essential to enable us to continue processing your application.
2. Send a signed request for waiver of new fee because there is no evidence that you sent the letter in time although it was dated 2/12/07 and the 90 day user fee expiry date was 2/14/07. Note that the new fee is \$750 and not \$ 500 but if your waiver request is granted the fee issue shall not arise.
3. You are the result of a merger. Indicate the EINs of the terminated / merged organization and the surviving organization and the memorandum regarding the merger. Indicate also the EIN used for the surviving organization.

PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO:

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

ATT: Thomas Shu  
Room 521

**Internal Revenue Service  
Director, Exempt Organizations**

**Department of the Treasury  
625 Fulton Street Brooklyn  
NY 11201**

September 5, 2007  
Dreaming of Roses Inc  
P O Box 2073  
Glendale CA 91209-2073

**Employer Identification Number:**  
95-4207754 **Person to**  
**Contact -ID#:**  
Mr. Thomas Shu - 52-0908 6  
718-488-2221 Phone  
**Response Due Date:**  
September 19, 2007

Dear Sir or Madam:

On 8/20/2007, we wrote you requesting information concerning the Form 1023 you filed requesting exemption from Federal income tax under section 501(c) (3) of the Internal Revenue Code. Your response was due 9/4/07. You requested extension. To date we have not received the information we requested.

If we do not receive the information requested by the response due date shown in the heading of this letter, we will assume you do not want us to consider the matter further and will close your case. In that event, as required by Code section 6104(c), we will notify the appropriate state officials that, based on the information we have, we cannot recognize you as an organization of the kind described in Code section 501(c) (3). As a result, the Internal Revenue Service will treat your organization as a taxable entity. If we receive the information after the response due date, we may ask you to send us a new Form 1023.

In addition, if you do not provide the requested information in a timely manner, we will consider that you have not taken all reasonable steps to secure the determination you requested.

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

Sincerely yours,

*Thomas Shu*  
**L**

POA

Thomas Shu  
Exempt Organizations Specialist

PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO:

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

**Internal Revenue Service  
Director, Exempt Organizations**

**Department of the Treasury  
625 Fulton Street Brooklyn  
NY 11201**

October 9, 2007  
Dreaming of Roses Inc  
P O Box 2073  
Glendale CA 91209-2073

**Employer Identification Number:**  
95-4207754 **Person to**  
**Contact -ID#:**  
Mr. Thomas Shu - 52-09086  
718-488-2221 Phone  
**Response Due Date:**  
October 23, 2007

"»

Dear Sir or Madam:

Thank you for the information recently submitted regarding your application for exemption. Unfortunately, we need more information before we can complete our consideration of your application.

Please furnish the information requested on the enclosure by the response due date shown above. If you do not provide the requested information in a timely manner, we will consider that you have not taken all reasonable steps to secure- the determination you requested and we will close your case.

Please return the copy of our letter along with your response, It will help us to identify your file.

If you have any questions concerning this matter, or you cannot meet the response due date, please contact the person whose name and telephone number are shown in the heading of this letter.

Thank you for your cooperation.

Sincerely yours,

Thomas Shu  
Exempt Organizations Specialist

Enclosure  
David B Small P O Box 598  
' Montrose CA 91021-0598

Note: Your response to this letter must be submitted over the signature of an authorized person or of an officer whose name is listed on page 3 of the application.

PLEASE ATTACH A COPY OF THIS LETTER TO ALL CORRESPONDENCE.

Additional Information Requested:

1. Send the following items requested because they are essential to enable us to continue processing your application.
- 2, To portray your exempt purpose in a better light so an appropriate classification can be made in your best interest please respond to the activity detail requirements. Describe activities as if you were actually conducting them even if you are a start-up.

In your description include how, where, when, why, for whom and by whom the activity will be [or has been] conducted, be mindful of the exempt purposes such as charitable class [section 501( c) (3)].

In the case of section 501 ( c) (3) your activities must be exclusively for charitable purpose, although for the other sections your activities needs primarily to further stated exempt purpose.

List each of your activities and indicate the percentage of time and funds to be spent on each.

PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO:

Internal Revenue Service TE/  
GE T:EO:RA:D - Group 7881 10  
Metro Tech Center 625 Fulton  
Street Brooklyn NY 11201  
ATT: Thomas Shu  
Room 521

**Internal Revenue Service  
Director, Exempt Organizations**

**Department of the Treasury  
625 Fulton Street Brooklyn  
NY 11201**

October 9, 2007  
Dreaming of Roses Inc  
P O Box 2073  
Glendale CA 91209-2073

**Employer Identification Number:**  
95-4207754 **Person to**  
**Contact -ID#:**  
Mr. Thomas Shu -52-09086  
718-488-2221 Phone  
**Response Due Date:**  
October 23, 2007

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Thank you for your cooperation.

Sincerely yours,

Thomas Shu  
Exempt Organizations Specialist

Enclosure

David B Small  
P O Box 598  
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PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO:

Internal Revenue Service TE/  
GE T:EO:RA:D - Group 7881 10  
Metro Tech Center 625 Fulton  
Street Brooklyn NY 11201  
ATT: Thomas Shu  
Room 521

**David B. Small**

**From:** Dr. Tom Shu [tshu@nyc.rr.com]  
**Sent:** Thursday, October 18, 2007 2:19 PM  
**To:** david@kellysmallcpa.com  
**Subject:** Fw: i  
**Attachments:** dreaming October 9.doc

David

Add two weeks as time extension to due date. Fax me response items on new due date if not earlier. Fax 718 488 2358 marked "Hold for Dr. Shu."

Tom

— Original Message —

**From:** Dr. Tom Shu  
**To:** david@e.Hysm\_Mlcpa.com  
**Sent:** Thursday, October 18, 2007 5:17 PM  
**Subject:** Fw: i