

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

DEPARTMENT OF THE TREASURY

Date: **MAY 31 2007**

HOWARD CORD JACK VANDERPOOL FAMILY
FOUNDATION
C/O GARY BERTACCHI
1800 RAVINIA PLACE
ORLAND PARK, IL 60462-3761

Employer Identification Number:
20-4817193
DLN:
17053051016007
Contact Person: EDWARD S SCHLAACK ID# 31536
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Effective Date of Exemption:
December 9, 2005

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a private foundation within the meaning of section 509(a) of the Code. You are required to file Form 990-PF annually.

Please see enclosed Information for Private Foundations Exempt Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

We are approving your individual grant-making procedures under section 4945(g)(1) of the Code. This means scholarships granted according to these procedures will not be taxable expenditures under section 4945(d)(3) of the Code. We have not considered whether grants made under your procedures are excludable from the gross income of recipients under section 117 of the Code.

Sincerely,



Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosure: Information for Private Foundations Exempt Under Section 501(c)(3)

Letter 1076 (DO/CG)

ES 5/23/07