ORDER

Exemption of Taxes (state tax, general community taxes, direct federal tax)

With the order of the cantonal Tax Office of the 27th November 2003, the association of CHILD’S DREAM, with head office in Zürich, (formerly Uster), has been announced tax-exempted, based on the art. 61 lit. f StG regarding the pursuit of charitable purposes, (according to AFD 03&10 550).

The insight in the amended statutes of the 10th April 2006, the annual report and the annual fiscal report 2005, reveal that the prerequisites for tax exemption have been fulfilled regarding the pursuit of charitable purposes in the sense of the art. 61 lit. f StE, as well as of the art. 56 lit. g DGB. The deserved tax exemption on his part is to be confirmed.

The cantonal Tax Office orders:

1. It is identified that the association Child’s Dream, with head office in Zürich, (formerly Uster), still based on the art. 61 lit. f StG and art. 56 lit. g DGB, regarding the pursuit of charitable purposes, has been exempted from state tax and general community taxes, as well as from direct federal tax.

2. A necessary change of the statutes or dissolution of the association must be immediately informed to the cantonal Tax Office Zürich, in the Department Law. On the demand of the Office, an annual report and a fiscal report have to be submitted and further information to be handed over to the Office.

3. An objection against this order can be raised in written form within 30 days after delivery at the cantonal Tax Office Zürich, in the Department Law, Bändliweg 21, Post Box, 8090 Zürich.
   - concerning State and community taxes, through the applicant and the community
   - concerning direct federal tax, through the applicant, and the cantonal Tax Office,
The objection must include an application with detailed statement of reasons, as well as relating facts and evidences. Evidence certificates have to be enclosed or at least clearly indicated.

4. For information please contact
   a) Frau Ursula Bisig, cashier, Niedelbadstrasse 15, 8038 Zürich, responsible for association
   b) Tax Office of the City of Zürich
   c) The cantonal Tax Office, Department Federal Tax

given in Zürich, on 27th April 2006

For the cantonal Tax Office Zürich
Department Law
The juristic secretary
Signed

sent on the 27th April 2006

It is certified that this translation is correct and corresponds to the original document attached, and to the best of my knowledge and conscience:
Chiang Mai, on the 18th September, 2006

Affirmed and publicly appointed translator
Registered in the List of Translators and Interpreters by the Embassies of Germany and Switzerland in Thailand