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

Date:

MAR 08 2004

SAFE HAVEN EQUINE RESCUE AND RETIREMENT HOME

4994 Fm 2088 GILMER, TX 75644 Employer Identification Number: 75-2839955 DLN: 17053045776034

Contact Person: ERIC J BERTELSE

ERIC J BERTELSEN ID# 31323

Contact Telephone Number: (877) 829-5500 Public Charity Status: 170(b)(1)(A)(vi)

Dear Applicant:

Our letter dated December 1999, stated you would be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, and you would be treated as a public charity during an advance ruling period.

Based on our records and on the information you submitted, we are pleased to confirm that you are exempt under section 501(c)(3) of the Code, and you are classified as a public charity under the Code section listed in the heading of this letter.

Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, (800) 829-3676. Information is also available on our Internet Web Site at www.irs.gov.

If you have general questions about exempt organizations, please call our toll-free number shown in the heading between 8:00 a.m. - 6:30 p.m. Eastern time.

Please keep this letter in your permanent records.

Sincerely yours,

Lois G. Lerner

Director, Exempt Organizations

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Rulings and Agreements