

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

DEPARTMENT OF THE TREASURY

Date: **NOV 04 2011**

BORN FREE PET SHELTER INC
C/O ALICIA ABALLI
PO BOX 823
KEY BISCAYNE, FL 33149

Employer Identification Number:
31-1467669
DLN:
201243103
Contact Person:
SHERRI L ROYCE ID# 31653
Contact Telephone Number:
(877) 829-5500
Our Letter Dated:
March 1977
Addendum Applies:
No

Dear Applicant:

This modifies our letter to you in which we classified you as a private foundation but had not considered whether you qualify as an operating private foundation.

Based on additional information you furnished, and the assumption that your operations will be as you have stated, we have now classified you as an operating foundation as defined in section 4942(j)(3) of the Internal Revenue Code. We also confirm your classification as a private foundation within the meaning of section 509(a) of the Code. Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

Letter 1077 (DO/CG)

BORN FREE PET SHELTER INC

We have sent a copy of this letter to your representative as indicated in your power of attorney.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "Robert Choi".

• Robert Choi •
Director, Exempt Organizations
Rulings and Agreements