

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: March 10, 2011

Person to Contact:

Ms. Fox id#0195938

Toll Free Telephone Number:

877-829-5500

Employer Identification Number:

20-1567482

BETWEEN HORSES AND HUMANS A NEVADA NON-
PROFIT CORPORATION

PO BOX 6459

GARDNERVILLE NV 89460-4607

Dear Sir or Madam:

This is in response to your request of February 2, 2011, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in August 2005 that recognized you as exempt from Federal income tax, and reflect that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are a private operating foundation described in section 4942(j)(3) of the Code.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033 (j) of the Code on our website beginning in early 2011.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Cindy Thomas
Manager, Exempt Organizations
Determinations