

Internal Revenue Service

Date: October 7, 2004

Lovelane Special Needs Horseback Riding
Program Inc.
PO Box 716
Lincoln, MA 01773

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:
Schaquistia Bolton 31-08028
Customer Service Representative
Toll Free Telephone Number:
8:00 a.m. to 6:30 p.m. EST
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
04-3139666

Dear Sir or Madam:

This is in response to your request of October 7, 2004, regarding your organization's tax-exempt status.

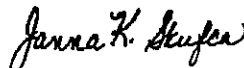
In January 1992 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

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

Sincerely,



Janna K. Skufca, Director, TE/GE
Customer Account Services