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

Date: JUL 24 2013

GREAT DANE RESCUE OF NEW ENGLAND INC C/O RACHEL A WILSON 33 RHODE ISLAND ST CRANSTON, RI 02920

Employer Identification Number: 46-2360999 DLN: 17053129325023 Contact Person: JERRY FIERRO ID# 31119 Contact Telephone Number: (877) 829-5500

Accounting Period Ending: December 31 Public Charity Status: 170(b)1)(A)(vi) Form 990 Required: Yes Effective Date of Exemption: March 25, 2013 Contribution Deductibility: Yes Addendum Applies: No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

## GREAT DANE RESCUE OF NEW ENGLAND

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

Sincerely,

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Director, Exempt Organizations

Enclosure: Publication 4221-PC

Letter 947 (DO/CG)