

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

DEPARTMENT OF THE TREASURY

Date:

OCT 04 2005

CASTLETON RANCH HORSE RESCUE INC
12103 E AVE H
LANCASTER, CA 93535-8725

Employer Identification Number:
11-3731839

DLN:

17053048011035

Contact Person:

GERALD MINK

ID# 31228

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:

OCTOBER 21, 2004

Contribution Deductibility:

YES

Advance Ruling Ending Date:

DECEMBER 31, 2008

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. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of your exemption and ends with advance ruling ending date shown in the heading of the letter.

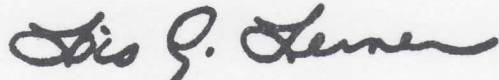
Shortly before the end of your advance ruling period, we will send you Form 8734, Support Schedule for Advance Ruling Period. You will have 90 days after the end of your advance ruling period to return the completed form. We will then notify you, in writing, about your public charity status.

Please see enclosed Information for Exempt Organizations Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

Letter 1045 (DO/CG)

CASTLETON RANCH HORSE RESCUE INC

Sincerely,

A handwritten signature in dark ink, appearing to read "Lois G. Wernner". The signature is fluid and cursive, with the first name "Lois" being more prominent.

Lois G. Wernner
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c)(3)



IRS Department of the Treasury
Internal Revenue Service

P.O. Box 2508, Room 4010
Cincinnati OH 45201

In reply refer to: 4077550282
July 07, 2009 LTR 4168C 0
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CASTLETON RANCH HORSE RESCUE INC
% LISA ANN THOMAS
12103 E AVENUE H
LOS ANGELES CA 93535-8725

140873

Employer Identification Number: 11-3731839
Person to Contact: Barb Herald
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of May 06, 2009, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in October 2005, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(03) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

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.

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

Sincerely yours,

Cindy Westcott
Manager, EO Determinations