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

Date: MAY 07 2020

LUCKY DOG REFUGE INC 600 STEAMBOAT RD 3RD FLOOR GREENWICH, CT 06830 Employer Identification Number: 84-4146698 DLN: 26053451004710 Contact Person: SANDRA F MAK ID# 95023 Contact Telephone Number: (877) 829-5500 Accounting Period Ending: December 31 Form 990-PF Required: Yes Effective Date of Exemption: December 24, 2019 Addendum Applies: No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a private foundation within the meaning of Section 509(a).

We further determined you qualify as a private operating foundation under IRC Section 4942(j)(3). We'll treat you as a private operating foundation as long as you continue to meet the requirements of Section 4942(j)(3).

You're required to file Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation, annually, whether or not you have income or activity during the year. If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PF" in the search bar to view Publication 4221-PF, Compliance Guide for 501(c)(3) Private Foundations, which describes your recordkeeping, reporting, and disclosure requirements.

LUCKY DOG REFUGE INC

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

Sincerely,

steplen a. martin

Director, Exempt Organizations Rulings and Agreements