

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

Department of the Treasury

Date: January 5, 2011

Person to Contact:

Sharon LeNard
ID #0203196

Toll Free Telephone Number:
877-829-5500

NORTH AMERICAN RIDING FOR THE
HANDICAPPED ASSOCIATION INC
PO BOX 33150
DENVER CO 80233-0150

Dear Sir or Madam:

This is in response to your request of December 20, 2010, regarding a copy of the application for tax-exempt status and the determination letter for your organization.

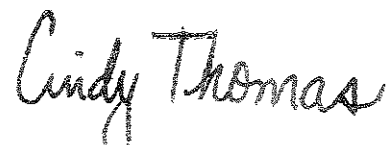
While we were unable to locate these documents, our records indicate a determination letter was issued in May 1972 granting the organization exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate this organization is not a private foundation within the meaning of section 509(a) because it is classified under section(s) 509(a)(2).

Donors may deduct contributions to this organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to the organization or for its 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,



Cindy Thomas
Manager, Exempt Organizations
Determinations