



Department of the Treasury
Internal Revenue Service

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

In reply refer to: 4077550279
Nov. 15, 2011 LTR 4168C 0
42-1547242 000000 00

00031760

BODC: TE

EQUUS FOUNDATION INC
DBA HORSE CHARITIES OF AMERICA
% LYNN COAKLEY
168 LONG LOTS RD
WESTPORT CT 06880-4016

038012

Employer Identification Number: 42-1547242
Person to Contact: Sophia Brown
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Sep. 30, 2011, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in November 2002.

Our records also indicate that 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.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

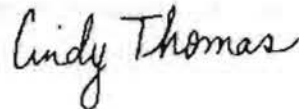
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EQUUS FOUNDATION INC
DBA HORSE CHARITIES OF AMERICA
% LYNN COAKLEY
168 LONG LOTS RD
WESTPORT CT 06880-4016

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

Sincerely yours,



Cindy Thomas
Manager, E0 Determinations

Notice that you are not a private foundation within
the meaning of the Code because you are described in
section 170(b)(1)(D)(i).

Section 170(b)(1)(D)(i) provides that you are not a private foundation within the meaning of the Code because you are described in section 170(b)(1)(D)(i).

Please refer to our website www.irs.gov for information regarding the requirements for organizations to qualify for the charitable provisions of sections 501(c)(3) and 170(e). We will update a list of organizations whose tax-exempt status was revoked under section 501(c)(3) of the Code on our website beginning in early 2011.

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

DEPARTMENT OF THE TREASURY

Date: DEC 21 2006.

Employer Identification Number:
42-1547242

DLN:
17053336707046

EQUUS FOUNDATION INC
168 LONG LOTS RD
WESTPORT, CT 06880-4016

Contact Person:
THOMAS C KOESTER ID# 31116

Contact Telephone Number:
(877) 829-5500

Public Charity Status:
170(b)(1)(A)(vi)

Dear Applicant:

Our letter dated NOVEMBER 2002, stated you would be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, and you would be treated as a public charity, rather than as a private foundation, during an advance ruling period.


Based on the information you submitted, you are classified as a public charity under the Code section listed in the heading of this letter. Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, (800) 829-3676. Information is also available on our Internet Web Site at www.irs.gov.

If you have general questions about exempt organizations, please call our toll-free number shown in the heading.

Please keep this letter in your permanent records.

Sincerely yours,



Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Letter 1050 (DO/CG)