Service Dogs of Florida, Inc.

145 East Story Road Winter Garden, FL 34787



☎ (407) 443-3042
₩ (407) 429-3926
₩ww.ServiceDogsFL.org
Info@ServiceDogsFL.org

Terry McCormack Saint Francis German Shepherd Service Dogs Inc. PO BOX 86 Leominster, MA 01453 USA

13 April 2011

Dear SFGSSD,

This letter is to confirm that Service Dogs of Florida, Inc. (SDFL) is the fiscal sponsor of <u>Saint Francis German Shepherd Service Dogs Inc.'s</u> charitable program.(SFGSSD) As such, we have reviewed and hereby support their charitable program by providing grants and receiving donations on their behalf.

SDFL is a Florida nonprofit public benefit corporation qualified as exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code (IRC) and classified as a public charity under IRC Sections 509(a)(1) and 170(b)(1)(A)(vi). A copy of our federal determination letter has been included for your convenience. As of this date we have received no notice from the Internal Revenue Service that our status has been changed.

For legal and accounting purposes, we need to notify you of our "variance power" over funds donated to us in support of this program. Under our fiscal sponsorship agreement with SFGSSD, SDFL retains full discretion and control over the use of such funds to accomplish the charitable purposes of the approved program. This power includes the unilateral right to redirect funds to a different beneficiary who can accomplish the purposes of this program if for some reason SFGSSD cannot. (See Financial Accounting Standards Board's Statement No. 136.) [IRS Model C]

This letter may be used by SFGSSD as proof of fiscal sponsorship in requesting donations for this program. Please feel free to call me if you have any questions.

Sincerely,

Ken Lyons Director of Operations Service Dogs of Florida, Inc. <u>www.ServiceDogsFL.org</u> Phone: (407) 443-3042 Fax: (407) 429-3926 Service Dogs of Florida, Inc. is a 501(c)3 non-profit organization that trains services dogs for the disabled. N1000001840

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INTERNAL REVENUE SERVICE P. 0. BOX 2508 CINCINNATI, OH 45201



SERVICE DOGS OF FLORIDA INC 145 E STORY WINTER GARDEN, FL 34787

Employer Identification Number: 27-1961406 DLN: 17053137347040
Contact Person: STEPHANIE L JONES TAYLOR ID# 31395
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: February 23, 2010
Contribution Deductibility: Yes
Addendum Applies: No

DEPARTMENT OF THE TREASURY

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.

Sincerely,

Robert Choi Director, Exempt Organizations Rulings and Agreements

Enclosure: Publication 4221-PC

Letter 947 (DO/CG)