

OGDEN UT 84201-0038

In reply refer to: 0441742604 Mar. 24, 2009 LTR 4168C E0: 22-3002718 000000 00 000 00034003

BODC: TE

SOUTHBOROUGH OPEN LAND FOUNDATION INC ATTN: CAROL GAY PO BOX 345 SOUTHOROUGH MA 01772

PIALE

015341

Employer Identification Number: 22-3002718

Person to Contact: S. Greenfield

Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Mar. 13, 2009, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in October 1989, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) 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,

Deborah Bingham

Accounts Management I

Deborah Brighon