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

Date: APR 14 2013

SKIS OPEN HEART FOUNDATION 262 MARTHA AVE E PATCHOGUE, NY 11772-4949 Employer Identification Number: 45-4596482 DLN: 17053217843032 Contact Person: ID# 31360 MITCHELL P STEELE Contact Telephone Number: (877) 829-5500 Accounting Period Ending: December 31 Public Charity Status: 170(b)(1)(A)(vi) Form 990 Required: Effective Date of Exemption: February 16, 2012 Contribution Deductibility: Addendum Applies: No

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.

SKIS OPEN HEART FOUNDATION

Sincerely,

Holly O. Paz Director, Exempt Organizations Rulings and Agreements

Enclosure: Publication 4221-PC