



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
PO Box 2508
Cincinnati, OH 45201

Date: MAY 23 2016

LOCUSTVILLE POND IMPROVEMENT ASSOCIATION
C/O JIM LATIMER
5 CAMP STREET
HOPE VALLEY, RI 02832

Employer ID number:
47-2831683
Person to contact / ID number:
Shawn Lawson
ID# 1004826
Contact telephone number:
1-877-829-5500
Form 990/990-EZ/990-N required:
Yes

Dear Applicant:

In your letter dated April 17, 2016, you requested reclassification of foundation status as a public charity.

Our records indicate you are classified as a private foundation. You claim you're erroneously classified as a private foundation and are requesting correction of the error.

Based on the information you provided, we determined you meet the requirements for classification as a public charity described in IRC Section 509(a)(2) and updated our records.

Because your tax-exempt status wasn't under consideration, you continue to be classified as an organization exempt from federal income tax under IRC Section 501(c)(3).

This letter could help resolve questions on your foundation status. Keep it for your records.

Sincerely,

Jeffery I. Cooper
Director, Exempt Organizations
Rulings and Agreements