

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

DEPARTMENT OF THE

Date: **HOV 2 1 2008**
DLN: 17053003084008 BARE ROOT INCORPORATED Contact Person:
C/O PAUL WAFER MS. D. SCHAAL IQ# 52454
PO BOX 250 Contact Telephone Number:
PAUMA VALLEY, CA 92061 (877) 829-5500 Accounting
Period Ending: December 31
Public Charity
Status:
170(b)(1)(A)(iv) Form
990 Required: Yes
Effective Date of
Exemption: April 24, 2007
Contribution Deductibility:
Yes
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.

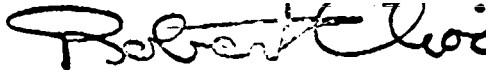
Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

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.

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BARE ROOT INCORPORATED

Sincerely,

A handwritten signature in black ink that reads "Robert Choi". The signature is written in a cursive, slightly slanted style.

Robert Choi

Director, Exempt Organizations Rulings
and Agreements

Enclosures: Publication 4221-PC