IRS Determination Letter

Internal Revenue Service P.O. Box 2508 Cincinnati, OH 45201

Department of the Treasury

Date: February 16, 2012

THE SHELTER FOR ABUSED WOMEN & CHILDREN INC PO BOX 10102 NAPLES FL 34101-0102

Person to Contact:
Mr. Schatz
1000196497
Toll Free Telephone Number:
877-829-5500
Employer Identification Number:
59-2752895

Dear Sir or Madam:

This is in response to your January 23, 2012 request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in March 1987.

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 509 (a)(1) & 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.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. The IRS maintains a list on our website of organizations whose tax-exempt status was automatically revoked under section 6033 (j) of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely

Cindy Thomas

Manager, Exempt Organizations

Determinations