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

Date:

APR 26 2011

BUET 87 FOUNDATION C/O SHAIKH FERDOUSE SHAMS 3244 E WASHINGTON AVE GILBERT, AZ 85234

Employer Identification Number: 27-0471049 DLN: 501028006 Contact Person: MRS T FARR ID# 52404 Contact Telephone Number: (877) 829-5500 Accounting Period Ending: December 31 Public Charity Status: 170(b)(1)(A)(vi) Form 990 Required: Yes Effective Date of Exemption: April 1, 2011 Contribution Deductibility: Yes Addendum Applies:

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.

Yes

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

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.

Sincerely,

Lois G. Lerner

Director, Exempt Organizations

Enclosure: Publication 4221-PC

**BUET 87 FOUNDATION** 

## ADDENDUM

This determination is effective from April 1, 2011 forward, the date you adopted resolutions to comply with the restrictions of IRC 501(c)(3). Contributions are deductible from April 1, 2011 forward. Prior to this date you are taxable entity and are required to file Form 1120. This determination does relieve you of your prior tax obligations.