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

Date:

ACT 0 € 2009

DELRAY BEACH FIREFIGHTERS & PARAMEDICS BENEVOLENT FUND INC PO BOX 6805 DELRAY BEACH, FL 33482-6805

Employer Identification Number: 26-4503731 DIN: 17053188367049 Contact Person: ID# 52404 MRS T FARR Contact Telephone Number: (877) 829-5500 Accounting Period Ending: December 31 Public Charity Status: 509(a)(2) Form 990 Required: Yes Effective Date of Exemption: September 28m 2009 Contribution Deductibility:

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

Addendum Applies:

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.

DELRAY BEACH FIREFIGHTERS &

Sincerely,

Robert Choi

Director, Exempt Organizations Rulings and Agreements

Enclosure: Publication 4221-PC

DELRAY BEACH FIREFIGHTERS &

ADDENDUM

Exemption is effective from September 28, 2009 which is the date you adopted changes and a resolution to comply with the requirements of IRC 501(c)(3). From September 14, 2005 until September 27, 2009 you are a taxable entity and are required to file Form 1120. This determination does not releive you of your prior tax obligations.