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"Observe Carefully, Deduce Shrewdly and
Confirm with evidence." Dr. Joseph Bell
Circa 1877

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To Whom It May Concern:

Backfield in Motion, Inc. has provided notification to the Internal Revenue Service of its election to terminate its status as a private foundation pursuant to IRC Section 507(b)(1)(B) and be classified as a public charity under IRS Section 509(a)(2). The tax year of Backfield in Motion, Inc. begins on January 1, and the 60-month period for compliance with IRC Section 509(a)(2) required under IRC Section 507(b)(1)(B)(i) began on January 1, 2010. Backfield in Motion will continue to file Form 990 PF as a private fund organization for the period 2010 through 2014 as required by the Internal Revenue Code.

The 60-month period for compliance does not affect the Organization's ability to solicit funds from public and private sources. According to the IRC, "An organization may terminate its private foundation status under section 507(b)(1)(B) if it meets the requirements of section 509(a)(1), (2), or (3) for a continuous 60-month period beginning with the first day of any tax year, and notifies the Service before beginning the 60-month period that it is terminating its private foundation status. Also, it must establish immediately after the end of the 60-month period that it has met the requirements of section 509(a)(1), (2), or (3). If the organization meets the requirements of section 507(b)(1)(B) during the continuous 60-month period it will be treated as a section 509(a)(1), (2), or (3) organization for the entire 60-month period.

Backfield in Motion, Inc. has complied with all sections of the IRC regarding this election and is considered a 509(a)(1)(3) organization for tax purposes.

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