

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

DEPARTMENT OF THE TREASURY

Date:

MAR 25 2005

THE FREEBSD FOUNDATION
7321 BROCKWAY DR
BOULDER, CO 80303-0000

Employer Identification Number:

84-1545163

DLN:

17053071790015

Contact Person:

KIM NGUYEN

ID# 31525

Contact Telephone Number:

(877) 829-5500

Public Charity Status:

170(b)(1)9A(vi)

Dear Applicant:

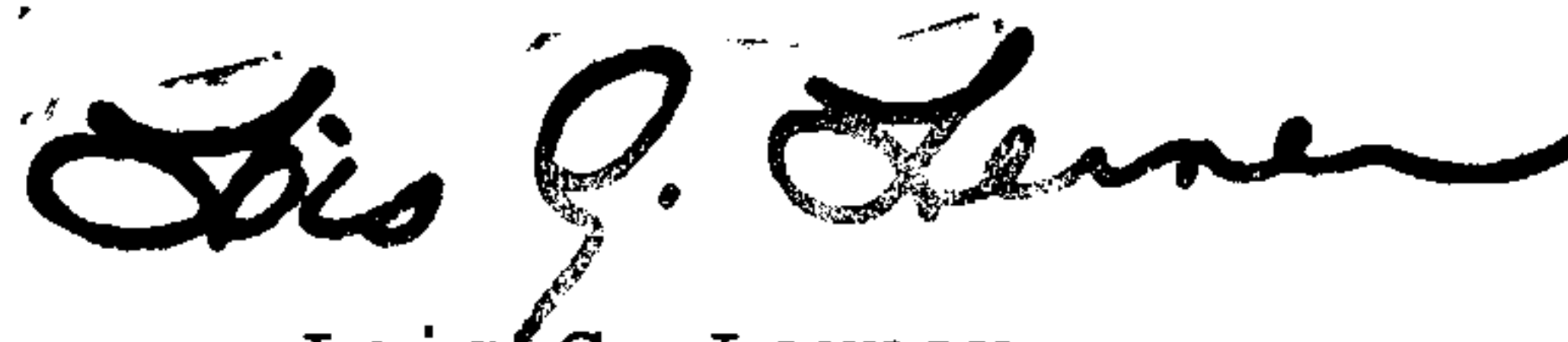
Our letter dated DECEMBER 2000, stated you would be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, and you would be treated as a public charity, rather than as a private foundation, during an advance ruling period.

Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, (800) 829-3676. Information is also available on our Internet Web Site at www.irs.gov.

If you have general questions about exempt organizations, please call our toll-free number shown in the heading between 8:30 a.m. - 5:30 p.m. Eastern time.

Please keep this letter in your permanent records.

Sincerely yours,



Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Letter 1050 (DO/CG)