



Department of the Treasury  
Internal Revenue Service  
Tax Exempt and Government Entities  
PO Box 2508  
Cincinnati, OH 45201

Date: DEC 12 2016

BOSTON AREA REQAIO INSPIRED NETWORK INC.  
64 RICE STREET  
CAMBRIDAE, MA 02140

**Employer ID number:**  
47-1996745  
**Person to contact / ID number:**  
Mr. Malone  
ID# 0920362  
**Contact telephone number:**  
1-877-829-5500  
**Form 990/990-EZ/990-N required:**  
Yes

Dear Applicant:

In your letter dated June 9, 2016, you requested reclassification of foundation status as a public charity.

Our records indicate you are tax exempt under IRC Section 501(c)(3). You're currently classified as private foundation.

Our records indicate you are classified as a private foundation. You claim you're erroneously classified as a private foundation and are requesting correction of the error.

Based on the information you provided, we determined you meet the requirements for classification as a public charity described in IRC Section 509(a)(2) and updated our records.

Because your tax-exempt status wasn't under consideration, you continue to be classified as an organization exempt from federal income tax under IRC Section 501(c)(3).

This letter could help resolve questions on your foundation status. Keep it for your records.

Sincerely,

Jeffery I. Cooper  
Director, Exempt Organizations  
Rulings and Agreements

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

DEPARTMENT OF THE TREASURY

#055816

Date: **DEC 16 2014**

BOSTON AREA REGGIO INSPIRED NETWORK  
64 RICE STREET  
CAMBRIDGE, MA 02140-0000

Employer Identification Number:  
47-1996745

DLN:  
26053744002374

Contact Person:  
CUSTOMER SERVICE ID# 31954

Contact Telephone Number:  
(877) 829-5500

Accounting Period Ending:  
August 31

Form 990-PF Required:  
Yes

Effective Date of Exemption:  
October 6, 2014

Addendum Applies:  
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a private foundation within the meaning of Section 509(a).

You're required to file Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation, annually, whether or not you have income or activity during the year. If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

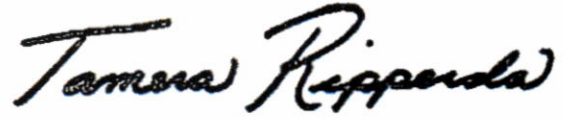
For important information about your responsibilities as a tax-exempt organization, go to [www.irs.gov/charities](http://www.irs.gov/charities). Enter "4221-PF" in the search bar to view Publication 4221-PF, Compliance Guide for 501(c)(3) Private Foundations, which describes your recordkeeping, reporting, and disclosure requirements.

Letter 5437

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BOSTON AREA REGGIO INSPIRED NETWORK

Sincerely,

A handwritten signature in black ink that reads "Tamera Ripponda". The signature is written in a cursive, flowing style with a large initial 'T'.

Director, Exempt Organizations