

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Date: SEP 04 2015

Forward Steps Foundation
370 Interlocken Blvd STE 640
Broomfield, CO 80021

Employer Identification Number: 20-5092412
Person to Contact - ID Number: Justin Palmer - 1004829
Contact Telephone Number: 877-829-5500 Toll-Free
Form 990 Required: Yes

In your letter dated June 25, 2015 you requested classification as a public charity described in section(s) 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate you are classified as a private foundation. You claim you are erroneously classified 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 section(s) 509(a)(1) and 170(b)(1)(A)(vi) of the Code.

Accordingly, we have updated your public charity status in our records as you requested.

Since your exempt status wasn't under consideration, you continue to be classified as an organization exempt from federal income tax under section 501(c)(3) of the Code.

Grantors and contributors may generally rely on this determination of your foundation status unless the Internal Revenue Service publishes notice that you are no longer recognized as tax exempt or classified as a public charity in the Internal Revenue Bulletin. However, if a grantor or contributor takes any action, or fails to take any action, which causes you to lose your exempt status or causes you to be reclassified as a private foundation, that party cannot rely on this determination. Furthermore, a contributor or grantor who knows that the Internal Revenue Service has notified you of any change in your exempt status or foundation status cannot rely on this determination.

We have sent a copy of this letter to your representative indicated on Form 2848, Power of Attorney and Declaration of Representative.

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

Forward Steps Foundation
20-5092412

Page 2

Because this letter could help resolve any questions about your exempt status and/or foundation status, you should keep it with your permanent records.
If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely,


Director, Exempt Organizations