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

Date: MAR 27 2014

DUNKING FROGS FOUNDATION INC 11684 VENTURA BLVD STE 763 STUDIO CITY, CA 91604-2699

Employer Identification Number: 20-8376642 DLN: 17053262323003 Contact Person: LISA M VAN DER SLUYS ID# 95264 Contact Telephone Number: (877) 829-5500 Accounting Period Ending: December 31 Public Charity Status: 509(a)(2) Form 990 Required: Effective Date of Exemption: May 15, 2012

Contribution Deductibility:

Addendum Applies: Yes

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.

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

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.

Sincerely,

Director, Exempt Organizations

Tamera Ripperda

Enclosure: Publication 4221-PC

DUNKING FROGS FOUNDATION INC

ADDENDUM

Based on the information submitted with your application, we approved your request for reinstatement under Revenue Procedure 2014-11. Your effective date of exemption, as shown in the heading of this letter, is retroactive to the date of revocation.