

Form 1023

Rev. April 1998
Department of the Treasury
Internal Revenue Service

Application for Recognition of Exemption
Under Section 501(c)(3) of the Internal Revenue Code

Copy

OMB No. 1545-0046

If exempt status is approved, this application will be open for public inspection.

Read the instructions for each Part carefully.

A User Fee must be attached to this application.

If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to you.

Complete the Procedural Checklist on page 7 of the instructions.

Part I Identification of Applicant

1a Full name of organization (as shown in organizing document) NORTH CAROLINA EQUINE RESCUE LEAGUE, INC		2 Employer identification number (EIN) (If none, see page 2 of the instructions.) 56 : 2069469	
1b c/o Name (if applicable)		3 Name and telephone number of person to be contacted if additional information is needed Valerie Melio 1919, 494 2231	
1c Address (number and street) P.O. Box 978		Room/Suite	
1d City or town, state, and ZIP code Youngsville, NC 27596-0978		4 Month the annual accounting period ends December	
5 Date incorporated or formed October 21, 1997	6 Activity codes (See page 3 of the instructions.) 913	7 Check here if applying under section: a <input type="checkbox"/> 501(e) b <input type="checkbox"/> 501(f) c <input type="checkbox"/> 501(k)	
8 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? If "Yes," attach an explanation. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
9 Is the organization required to file Form 990 (or Form 990-EZ)? If "No," attach an explanation (see page 3 of the Specific Instructions). <input type="checkbox"/> N/A <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
10 Has the organization filed Federal income tax returns or exempt organization information returns? If "Yes," state the form numbers, years filed, and Internal Revenue office where filed. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			

Post Mark JUL 13 98
Received JUL 16 98

11 Check the box for the type of organization. ATTACH A CONFORMING COPY OF THE RESPONDING ORGANIZING DOCUMENTS TO THE APPLICATION BEFORE MAILING. (See Specific Instructions for Part I, Line 11, on page 3.) Get Pub. 557, Tax-Exempt Status for Your Organization, for examples of organizational documents.)

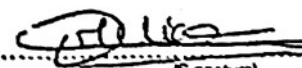
a Corporation—Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also include a copy of the bylaws.

b Trust— Attach a copy of the Trust Indenture or Agreement, including all appropriate signatures and dates.

c Association—Attach a copy of the Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence the organization was formed by adoption of the document by more than one person; also include a copy of the bylaws.


If the organization is a corporation or an unincorporated association that has not yet adopted bylaws, check here

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

Please Sign Here  President **4/2/98**
(Signature) (Title or authority of signer) (Date)

- 7. Notices and communications. Several notices will be sent to you and a copy to the IRS representative listed on the 2 unless you check one or more of the boxes below.
- a. If you want the IRS representative listed on the 2 to receive the original, and yourself a copy of such notices or communications, check this box
- b. If you do not want the IRS representative listed on the 2 to receive a copy of such notices and communications, check this box
- c. If you do not want any notices or communications sent to your representative, check this box
- 8. Retention/revocation of your power(s) of attorney. The filing of this power of attorney automatically revokes all earlier powers of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here . YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.
- 9. Signature of taxpayer(s). If a tax matter concerns a joint return, both husband and wife must sign. If joint representation is requested, otherwise one of the taxpayers, if signed by a custodian, officer, partner, guardian, tax trustee, partner, executor, receiver, administrator, or trustee in behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.



 Signature

5/25/93

 Date

Resident

 Title (if applicable)

 Signature

 Date

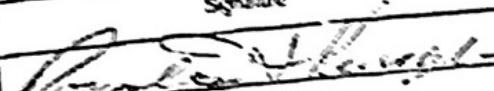

 Title (if applicable)

 Part Name

Part 2 Declaration of Representative

- Under penalties of perjury I declare that:
- a. I am not currently under suspension or disbarment from practice before the Internal Revenue Service.
 - b. I am aware of regulations contained in Treasury Department Circular No. 230 (31 CFR, Part 101), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others.
 - c. I am authorized to represent the taxpayer(s) identified in Part 1 for the tax matters specified there, and
 - d. I am one of the following:
 - a. Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b. Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c. Enrolled Agent—enrolled as an agent under the requirements of Treasury Department Circular No. 230.
 - d. Officer—a bona fide officer of the taxpayer's organization.
 - e. Full-time Employee—a full-time employee of the taxpayer.
 - f. Family Member—a member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister).
 - g. Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 and authority to practice before the Service is limited by section 10.301(k)(1) of Treasury Department Circular No. 230.
 - h. Unenrolled Return Preparer—an unenrolled return preparer under section 10.301(k)(9) of Treasury Department Circular No. 230.

IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED.

Designation—check above letter (a-h)	Jurisdiction (state) or Enrollment Card No.	Signature	Date
a	NC		6/30/93
a	NC		6/30/93

Part III Activities and Operational Information

1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in the organizational document. List each activity separately in the order of importance based on the relative time and other resources devoted to the activity. Indicate the percentage of time for each activity. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose and how each activity furthers your exempt purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

See attached narrative.

2 What are or will be the organization's sources of financial support? List in order of size.

I Contributions from the general public

II Sponsorship and Grants

3 Describe the organization's fundraising program, both actual and planned, and explain to what extent it has been put into effect. Include details of fundraising activities such as selective mailings, formation of fundraising committees, use of volunteers or professional fundraisers, etc. Attach representative copies of solicitations for financial support.

See attached fundraising program.

Part III Activities and Operational Information (Continued)

4 List the governing instruments and the organization's governing body:

a Name, address, and title of officer, director, trustee, etc.

b Annual compensation:

Michelle Melio, President and Treasurer
577 Rays Crossroads rd, Franklin, NC 27523

none

Joan Ackerman, Vice President
1305 Pope Lane, Kernville, NC 27284

Michelle Melio, Secretary
577 Rays Crossroads rd, Franklin, NC 27523

5 Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials? Yes No
If "yes," name those persons and explain the basis of their selection or appointment.

6 Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons"? (See Specific Instructions for Part III, Line 6.) Yes No
If "yes," explain.

7 Does the organization control or is it controlled by any other organization? Yes No
Is the organization the successor of (or successor to) another organization, or does it have a special relationship with another organization by reason of identifying objectives or other factors? Yes No
If either of these questions is answered "yes," explain.

8 Does or will the organization directly or indirectly engage in any of the following transactions with any political organization or other exempt organization (other than a 501(c)(3) organization): (a) grants; (b) purchase or sale of assets; (c) rental or transfer of equipment; (d) loans or loan guarantees; (e) investment arrangements; (f) performance of services, membership, or fundraising solicitations; or (g) sharing of facilities, equipment, mailing lists or other assets, or paid employees? Yes No
If "yes," explain fully and identify the other organization involved.

9 Is the organization financially accountable to any other organization? Yes No
If "yes," explain and identify the other organization, include details concerning accountability or amount copies of reports if any have been received.

Part III Activities and Operational Information (Continued)

8 What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain their status, what additional steps remain to be completed, and when such final steps will be taken. If "None," indicate "N/A."

N/A

9 Will the organization be the beneficiary of tax-exempt bond financing within the next 2 years? Yes No

10a Will any of the organization's facilities or operations be managed by another organization or individual under a contractual agreement? Yes No

b Is the organization a party to any leases? Yes No
If either of these questions is answered "Yes," attach a copy of the contracts and explain the relationship between the applicant and the other parties.

11 Is the organization a membership organization? Yes No
If "Yes," complete the following:

a Describe the organization's membership requirements and attach a schedule of membership fees and dues.

b Describe the organization's present and proposed efforts to attract members and attach a copy of any descriptive literature or promotional material used for this purpose.

c What benefits do (or will) the members receive in exchange for their payment of dues?

12a If the organization provides benefits, services, or products, are the recipients required, or will they be required, to pay for them? N/A Yes No
If "Yes," explain how the charges are determined and attach a copy of the current fee schedule.
An adoption fee will be charged commensurate with the organization expenses in rehabilitating the equine and veterinary expenses incurred.

b Does or will the organization limit its benefits, services, or products to specific individuals or classes of individuals? N/A Yes No
If "Yes," explain how the recipients or beneficiaries are or will be selected.

13 Does or will the organization attempt to influence legislation? Yes No
If "Yes," explain. Also, give an estimate of the percentage of the organization's time and funds that it devotes or plans to devote to this activity.

14 Does or will the organization intervene in any way in political campaigns, including the publication or distribution of statements? Yes No
If "Yes," explain fully.

Part VIII Technical Requirements

1 Are you filing Form 1023 within 15 months from the end of the month in which your organization was created or formed? Yes No
If you answer "Yes," do not answer questions on lines 2 through 7 below.

2 If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate box and proceed to question 8.

Exceptions—You are not required to file an exemption application within 15 months if the organization:

- a Is a church, interchurch organization of local units of a church, a convention or association of churches, or an integrated auxiliary of a church. See Specific Instructions, Line 2a, on page 4;
- b Is not a private foundation and normally has gross receipts of not more than \$5,000 in each tax year; or
- c Is a subordinate organization covered by a group exemption letter, but only if the parent or supervisory organization timely submitted a notice covering the subordinate.

3 If the organization does not meet any of the exceptions on line 2, are you filing Form 1023 within 27 months from the end of the month in which the organization was created or formed? Yes No

If "Yes," your organization qualifies under section 4.04 of Rev. Proc. 92-85, 1992-2 C.B. 490, for an automatic 12-month extension of the 15-month filing requirement. Do not answer questions 4 through 7.

If "No," answer question 4.

4 If you answer "No" to question 3, has the organization been contacted by the IRS regarding its failure to file Form 1023 within 27 months from the end of the month in which the organization was created or formed? Yes No

If "No," your organization is requesting an extension of time to apply under the "reasonable action and good faith" requirements of section 5.01 of Rev. Proc. 92-85. Do not answer questions 5 through 7.

If "Yes," answer question 5.

5 If you answer "Yes" to question 4, does the organization wish to request relief from the 15-month filing requirement? Yes No

If "Yes," give the reasons for not filing this application prior to being contacted by the IRS. See Specific Instructions, Line 5, on page 4 before completing this item. Do not answer questions 6 and 7.

If "No," answer question 6.

6 If you answer "No" to question 5, your organization's qualification as a section 501(c)(3) organization can be recognized only from the date this application is filed with your key District Director. Therefore, do you want us to consider the application as a request for recognition of exemption as a section 501(c)(3) organization from the date the application is received and not retroactively to the date the organization was created or formed? Yes No

7 If you answer "Yes" to question 6 above and wish to request recognition of section 501(c)(4) status for the period beginning with the date the organization was formed and ending with the date the Form 1023 application was received (the effective date of the organization's section 501(c)(3) status), check here and attach a completed page 1 of Form 1024 to this application.

Part III Technical Requirements (Continued)

- 8 Is the organization a private foundation?
 Yes (Answer question 9.)
 No (Answer question 10 and proceed as instructed.)

- 9 If you answer "Yes" to question 8, does the organization claim to be a private operating foundation?
 Yes (Complete Schedule E.)
 No

After answering question 9 on this line, go to line 15 on page 7.

- 10 If you answer "No" to question 8, indicate the public charity classification the organization is requesting by checking the box below that most appropriately applies:

THE ORGANIZATION IS NOT A PRIVATE FOUNDATION BECAUSE IT QUALIFIES:

- | | | |
|---|--|--|
| a | <input type="checkbox"/> As a church or a convention or association of churches
(CHURCHES MUST COMPLETE SCHEDULE A.) | Sections 509(a)(1)
and 170(b)(1)(A)(i) |
| b | <input type="checkbox"/> As a school (MUST COMPLETE SCHEDULE B.) | Sections 509(a)(1)
and 170(b)(1)(A)(ii) |
| c | <input type="checkbox"/> As a hospital or a cooperative hospital service organization, or a
medical research organization operated in conjunction with a
hospital (MUST COMPLETE SCHEDULE C.) | Sections 509(a)(1)
and 170(b)(1)(A)(iii) |
| d | <input type="checkbox"/> As a governmental unit described in section 170(c)(1). | Sections 509(a)(1)
and 170(b)(1)(A)(v) |
| e | <input type="checkbox"/> As being operated solely for the benefit of, or in connection with,
one or more of the organizations described in a through d, g, h, or i
(MUST COMPLETE SCHEDULE D.) | Section 509(a)(3) |
| f | <input type="checkbox"/> As being organized and operated exclusively for testing for public
safety. | Section 509(a)(4) |
| g | <input type="checkbox"/> As being operated for the benefit of a college or university that is
owned or operated by a governmental unit. | Sections 509(a)(1)
and 170(b)(1)(A)(iv) |
| h | <input type="checkbox"/> As receiving a substantial part of its support in the form of
contributions from publicly supported organizations, from a
governmental unit, or from the general public. | Sections 509(a)(1)
and 170(b)(1)(A)(vi) |
| i | <input checked="" type="checkbox"/> As normally receiving not more than one-third of its support from
gross investment income and more than one-third of its support from
contributions, membership fees, and gross receipts from activities
related to its exempt functions (subject to certain exceptions). | Section 509(a)(2) |
| j | <input type="checkbox"/> The organization is a publicly supported organization but is not sure
whether it meets the public support test of block h or block i. The
organization would like the IRS to decide the proper classification. | Sections 509(a)(1)
and 170(b)(1)(A)(vi)
or Section 509(a)(2) |

If you checked one of the boxes a through f in question 10, go to question 15. If you checked box g in question 10, go to questions 12 and 13. If you checked box h, i, or j, in question 10, go to question 11.

Part II Technical Requirements (Continued)

- 11 If you checked box **b**, **l**, or **j** in question 10, has the organization completed a tax year of at least 8 months?
 Yes—Indicate whether you are requesting:
 A definitive ruling (Answer questions 12 through 15.)
 An advance ruling (Answer questions 12 and 15 and attach two Forms 872-C completed and signed.)
 No—You must request an advance ruling by completing and signing two Forms 872-C and attaching them to the application.

- 12 If the organization received any unusual grants during any of the tax years shown in Part IV-A, attach a list for each year showing the name of the contributor, the date and the amount of the grant; and a brief description of the nature of the grant.

- 13 If you are requesting a definitive ruling under section 170(b)(1)(A)(iv) or (v), check here and:

- a Enter 2% of line 8, column (e), Total, of Part IV-A.
- b Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts, grants, contributions, etc., were more than the amount entered on line 13a above.

- 14 If you are requesting a definitive ruling under section 509(a)(2), check here and:

- a For each of the years included on lines 1, 2, and 9 of Part IV-A, attach a list showing the name of and amount received from each "disqualified person." (For a definition of "disqualified person," see Specific Instructions, Part II, Line 4d, on page 3.)
- b For each of the years included on line 9 of Part IV-A, attach a list showing the name of and amount received from each payer (other than a "disqualified person") whose payments to the organization were more than \$5,000. For this purpose, "payer" includes, but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any governmental agency or bureau.

15 Indicate if your organization is one of the following. If so, complete the required schedule. (Submit only those schedules that apply to your organization. Do not submit blank schedules.)	Yes	No	If "Yes," complete Schedule:
Is the organization a church?		X	A
Is the organization, or any part of it, a school?		X	B
Is the organization, or any part of it, a hospital or medical research organization?		X	C
Is the organization a section 509(a)(3) supporting organization?		X	D
Is the organization a private operating foundation?		X	E
Is the organization, or any part of it, a home for the aged or handicapped?		X	F
Is the organization, or any part of it, a child care organization?		X	G
Does the organization provide or administer any scholarship benefits, student aid, etc.?		X	H
Has the organization taken over, or will it take over, the facilities of a "for profit" institution?		X	I

Handwritten notes at the top of the page, including a header and several lines of text.

Main body of handwritten notes, consisting of approximately 15 numbered entries. The text is dense and appears to be a list or a series of observations.

Bottom section of handwritten notes, containing approximately 10 numbered entries. The text continues the list or observations from the previous section.

Vertical text on the right margin, possibly a page number or a reference code, written in a smaller, less legible hand.

Part IV

Financial Data (Continued)

Current tax year
Date

B. Balance Sheet (at the end of the period shown)

Assets		
1	Cash	1,177.87
2	Accounts receivable, net	0
3	Inventories	0
4	Bonds and notes receivable (attach schedule)	0
5	Corporate stocks (attach schedule)	0
6	Mortgage loans (attach schedule)	0
7	Other investments (attach schedule)	0
8	Depreciable and depletable assets (attach schedule)	0
9	Land	0
10	Other assets (attach schedule)	0
11	Total assets (add lines 1 through 10)	1,177.87
Liabilities		
12	Accounts payable	0
13	Contributions, gifts, grants, etc., payable	0
14	Mortgages and notes payable (attach schedule)	0
15	Other liabilities (attach schedule)	0
16	Total liabilities (add lines 12 through 15)	0
Fund Balances or Net Assets		
17	Total fund balances or net assets	0
18	Total liabilities and fund balances or net assets (add line 16 and line 17)	1,177.87

If there has been any substantial change in any aspect of the organization's financial activities since the end of the period shown above, check the box and attach a detailed explanation

**NORTH CAROLINA EQUINE RESCUE LEAGUE, INC.
ESTIMATED BUDGET**

Revenue	1997	1998	1999	2000
Donations	463.17	4000	6000	8000
Grants/Sponsorship	0	3000	5000	6000
Fund Raising	0	3000	5000	6000
Adoption Fees	0	1200	2400	3600
Total	463.17	9000	14900	19900
Expenses	1997	1998	1999	2000
Rent	0	1200	1200	1200
Office Expenses	463.17	1830	1460	1665
Farm Supply	0	1000	800	800
Transport	0	200	300	400
Horse Care	0	3600	8000	12000
Horse Purchase	0	990	3140	3835
Total	463.17	9000	14900	19900

Department of the Treasury - Internal Revenue Service
Support Schedule For Advance Ruling Period

Name of Organization and Address

North Carolina Equine Rescue League, Inc.
PO Box 352
Kernersville, NC 27285

Check here if address change and indicate new address

PO Box 101
Ararat, NC 27007

Employer Identification Number

510-20109469

Support Schedule For Advance Ruling Period

	Support Schedule For Advance Ruling Period						TOTAL
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	
1. Gifts, grants and contributions received. Do not include unusual grants received from the Federal Government.	0	15,103.54	15,103.98	14,384.95			42,119.42
2. Membership fees received.							
3. Gross receipts from admissions, refreshments sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc. purpose.	0	3,896.07	9,902.60	9,258.46			23,057.13
4. Gross income from interest, dividends, amounts received from payments on securities loans (section 1216(a)(5)), rents, royalties, and unrelated business taxable income (UBTI) (section 511 taxes) from businesses acquired by the organization after June 30, 1975.							
5. Total income from unrelated business activities not included in line 4.							
6. Tax revenues levied for your benefit and either paid to you or expended on your behalf.							
7. The value of services of facilities furnished to you by a governmental unit, with or without charge. Do not include the value of services or facilities provided or furnished to the public without charge.							
8. Other income. Attach schedule. Do not include gain (or loss) from sale of capital assets.	0						
9. Total of lines 1 through 8.		18,999.61	25,006.58	23,643.41			67,170.55
10. Line 9 minus line 3.		15,103.54	15,103.98	14,384.95			42,119.42
11. Enter 1% of line 9.		151.03	250.30	236.84			421.17
12. Organizations described in section 170(b)(1)(A)(vi)	a. Enter 2% of amount shown in TOTAL column, line 10.						N/A
b. Attach a list showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for all years exceeded the amount shown in 12a. Please list the organizational EIN's if available.							842

* Year 1 should reflect support received as of the date of formation unless otherwise specified in the determination letter.
Call No. 100105

Continued on next page

Form 8734 (page 2 of 2)
(revised Aug 1000 ALB)

13 Organizations described in section 5081(a)(2)
 a. Attach a list, from amounts shown on lines 1, 2, and 3 showing the name of, and total amounts received in each year from each "disqualified person," and enter the sum of such amounts for each year.

b. Attach a list showing, for each year, the name and amount included in line 3 for each person (other than "disqualified persons") from whom the organization received more, during that year, than the larger of the amount on line 1 for the year or \$5,000. Include organizations as well as individuals. Enter the sum of these excess amounts for each year.

14. If you received any unusual grants during your advance-ruling period, attach a list for each year showing the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include those in line 1, page 1.

15. List current officers, titles, addresses and telephone numbers.

Current Officer Name (Please print or type)	Title	Street Address	City	State	Zip Code	Telephone Number
KAREN SOUTER	President	151 PARKWAY LN	PARCET	NC	27701	919-294-5332
KAYLON BRECKMAN	Vice-President	1605 RAY LN	KETTERVILLE	NC	27287	919-294-1130
VICTORIA RICHIE	Secretary	151 PARKWAY LN	KETTERVILLE	NC	27287	919-294-3299

Attach sheet if more space is needed

16. I check block if any of your funds are received from gaming (bingo, pull tabs, Las Vegas Nights, Monte Carlo rallies, etc.) activities.
 Under penalties of perjury, I declare that I am authorized to sign this schedule on behalf of this organization and that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief it is true, correct, and complete.

Karen Souter Karen Souter President alwca 336-374-5232
 Type or Print Name Signature Title or authority of signor (Date) Telephone No.)

Note: We cannot accept N/A as a response. If the correct response is 0-0- or -nono-, please state 0-0- or -nono-. If you did not receive any support for any given year, please be sure to show financial data for that year by indicating 0-0- or -nono-.

There is no formal extension of time to file this support schedule.
 If this support schedule is not received within 90 days from the end of the advance-ruling period, your organization may be presumed to be a private foundation.

This completed support schedule should be returned to
 Internal Revenue Service
 P.O. Box 192
 Covington, Kentucky 41012

NCERL FUNDRAISING PROGRAM

- Brochures have been printed and distributed throughout North Carolina (example enclosed).
- "Wish List" has been distributed.
- Poster presentation has been displayed at various horse shows.
- Benefit horse rides are planned for May 16, 1998 and fall 1998.
- Corporate and personal solicitations are ongoing. ...
- Other planned activities include used tack sale and fund raising dinner.

NORTH CAROLINA EQUINE RESCUE LEAGUE, INC
NARRATIVE FOR APPLICATION TO ACQUIRE
501 (C) (3) STATUS

The principal function of the North Carolina Equine Rescue League is to rescue abused, neglected, injured, or abandoned horses; to provide them with care and rehabilitation; and finally to find them a compatible adopter.

As with cats and dogs, there are many neglected and abused equines in North Carolina. Unfortunately, unlike cats and dogs, there are very limited facilities to care for these large animals. Abuse can be seen in different forms, examples include: starvation, infliction of severe physical pain, mistreatment of wounds and diseases, lack of basic care and hygiene, and transportation in inappropriate condition (especially in the cases of ill animals.)

Equines, and horses in particular, have special needs that can't be accommodated by regular shelters and humane societies. The size and strength of these animals make them very difficult and potentially dangerous to handle, especially for inexperienced persons. Equines, as all animals, require feeding, watering, and safe shelter. In addition, these animals require space, exercise, a deworming and vaccinations program, foot care, and other regularly performed care. Equines' special needs make them very expensive to maintain.

Some owners are unaware, unable, or unwilling to provide the financial and other requirements associated with keeping equines. These animals are then prone to abuse or neglect. The NCERL will intervene in these cases.

The NCERL will purchase equines in need from their owners, or from auctions. Animals may also be donated by owners unable, or unwilling, to care for them. The NCERL will also save abandoned animals. The animals will need to be transported to the NCERL facility and quarantined from other animals for a period of at least 3 weeks, adding to the cost of the rescue.

Rehabilitation costs will include; veterinary intervention (including treatment, medication, and possibly surgery); farrier care; feeding of appropriate hay, concentrate, and supplements determine by the age and condition of the animal; training and reformation confidence will be a part of the program to make adoption possible. To defray costs, the NCERL will solicit voluntary help from veterinarians and veterinary schools, farriers, and trainers whenever possible. Tax exemption status will help to give more credit to our league. This status will also allow donors who support the NCERL the possibility to appropriately claim tax exemptions. The percentage of time spend rescuing and rehabilitating the animals will be approximately 50%.

The NCERL will respond to potential cases of abuse brought to our attention. The NCERL will evaluate the situation and will attempt to examine the equines to determine if there is a need for intervention. The NCERL will cooperate and work with local and state authorities to secure appropriate care for these equines. Equines which have been adopted from the NCERL will be regularly checked as specified in the adoption agreement. NCERL will recruit potential adopters and volunteers, and check on their abilities to care for equines. Volunteers may be interested in deducting their expenses from their taxes. This will only be possible if the NCERL acquires 501 (c) (3) status. The percentage of time spend evaluating cases and performing inspections will be approximately 10%.

Education will be another objective of the NCERL. This will include educating and training humane officers and cruelty investigators. The NCERL will provide education on proper equine care to current and future horse owners. Youth education programs will also be conducted. Education will be done in part through seminars, courses, clinics, 4-H clubs, and the publication of a newsletter. These education programs will help promote public awareness of the needs of equine, and their right to be treated properly. Education will require significant amounts of time and expense. Education will not be fully possible without 501 (c) (3) status. With the exception of a newsletter, the education program won't be initiated until the end of 1998. The first edition of our newsletter should be completed by mid 1998, if funding is available. The anticipated percentage of time spend on education will be approximately 25%.

**NORTH CAROLINA EQUINE RESCUE LEAGUE, INC
NARRATIVE FOR APPLICATION TO ACQUIRE
501 (C) (3) STATUS**

(Cont'd)

The number of equine saved will be directly dependent on available funding. The ability to reach our goals and save equines in need will require fund raising to be a great part of the NCERL's activities. Fund raising will include printing and distribution of brochures, opening of a booth on horse show sites, organizing special events (such as horse shows, clinics, seminars, and open houses), the sale of items (such as T-shirts, sweatshirts, hats, saddle pads with our logo, and horse treats). Every dollar raised by the NCERL will be used to fulfill its goal of helping equines in need. The percentage of time spend on fund raising will be approximately 15%.

Although we have not yet received tax exempt status, there has been great interest exhibited in the NCERL. We have responded to inquires from individuals throughout North Carolina. We have already established a chapter in the Crockett area. We have accepted our first two equines, and are awaiting completion of our facility in order to be able to accommodate them. We have undertaken several inspections and referred them onto local Cruelty Investigators. These examples demonstrate that there is a great need for our organization. We firmly believe that our organization will be of help to North Carolina's equines in need. ...