

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

DEPARTMENT OF THE TREASURY

MAY 21 2008

Date:

Employer Identification Number:

20-8541819

DLN:

17053285308037

Contact Person:

DONNA ELLIOT-MOORE

ID# 50304

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

December 31

Effective Date of Exemption:

December 15, 2006

Addendum Applies:

No

THE FOCUS FOUNDATION INC
C/O DOUGLAS W BULLINGTON
PO BOX 451479
SUNRISE, FL 33345-1479

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 private foundation within the meaning of section 509(a) of the Code. You are required to file Form 990-PF annually.

Please see enclosed Publication 4221-PF, Compliance Guide for 501(c)(3) Private Foundations, for some helpful information about your responsibilities as an exempt organization.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,



Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosure: Publication 4221-PF

Letter 1076 (DO/CG)