



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

PASTURED PLACE  
% THOMAS HAUGHEY  
201 COLTHURST DR  
CHARLOTTESVLE, VA 22901

**Date:**

April 8, 2022

**Employer ID number:**

88-0873122

**Person to contact / ID number:**

Andrew Niemeyer

ID# 3703517

**Contact telephone number:**

513-975-6027

**Contact fax number:**

(855) 408-2326

**Response due date:**

May 06, 2022

Dear Applicant:

**Why you are receiving this letter**

We need more information to consider the determination letter request you submitted on Form 1023.

**What you must do**

Please provide the information requested and follow the submission instructions. You must submit your response by the due date above.

**If you don't respond**

If you don't respond to the Information Request by the due date, or don't provide all the requested information, we may close your case without making a determination. If so, we won't refund any user fee you paid, and you'll need to submit a new request and any applicable user fee payment if you want us to reconsider your request. Alternatively, if you haven't established that you meet the requirements for exemption for the subsection requested, we may make an adverse determination.

In addition, if you don't provide the requested information by the due date, you may lose your rights to get a declaratory judgment. Under Internal Revenue Code (IRC) Section 7428(b)(2), you must exhaust all administrative remedies available to you within the IRS before a court will issue a declaratory judgment about your exempt status. This requirement means you must take all reasonable steps in a timely manner to secure a determination under IRS procedures, including providing the information we need to act on your request. If you fail to timely provide the requested information, you may lose your rights to obtain a declaratory judgment under Section 7428.

**Additional information**

If you have questions or need additional time to respond, call me at the number at the top of this letter. If you have concerns after speaking with me, you can call my supervisor, Casey Sutfield at (513)-975-6643.



PASTURED PLACE  
88-0873122

2

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that can help protect your taxpayer rights. TAS can offer you help if your tax problem is causing a hardship or you've tried but haven't been able to resolve your problem with the IRS. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. Visit [taxpayeradvocate.irs.gov](http://taxpayeradvocate.irs.gov) or call 1-877-777-4778.

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

Sincerely,

*Andrew Niemeyer*

Andrew Niemeyer  
Exempt Organizations Specialist

Enclosure:  
Information Request

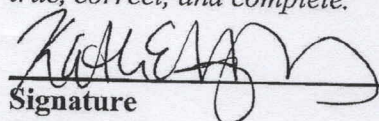


**Information Request  
First Request**

**Information we need to make our determination**

1. Include the following declaration with your response, signed and dated by an officer, director, trustee, or other official who is authorized to sign for you (not a representative authorized by a power of attorney). You can sign and date the statement below or reproduce it in the body of your signed response. The declaration must accompany responses per Revenue Procedure 2022-5.

*Under penalties of perjury, I declare that I have examined this request, or this modification to the request, including accompanying documents, and, to the best of my knowledge and belief, the request or modification contains all the relevant facts relating to the request, and such facts are true, correct, and complete.*

  
Signature

Date 5/5/22

2. Your application indicated that you operate (or will operate) two or more facilities (or in a facility) and that you pay (or will pay) occupancy expenses, but you didn't clearly describe the activity. Provide the following in detail about your past, present, or future facility operations:
  - a. The terms of your occupancy agreement(s) and a copy of the agreement(s)
  - b. How your occupancy agreement(s) were negotiated
  - c. Who owns the facilities and whether any individuals related to your organization (such as members, directors, or relatives of either) have an ownership interest in the facility
  - d. Whether anyone uses your facility for purposes other than the work of your organization
3. What is PTK, LLC's responsibility for the thoroughbred horses if this organization did not assume responsibility for their care? Please include dollar amounts, if applicable.
4. What is the percentage of horses which are sourced from PTK, LLC?
5. You have (or will have) leases, contracts, loans or other agreements with your directors or officers, or with organizations in which one or more of your directors or officers has a financial interest. Provide the following information:
  - a. A description of all leases, contracts, loans, and other similar agreements you made (or intend to make) with your officers and directors
  - b. A description of all leases, contracts, loans, and other similar agreements you made (or intend to make) with organizations in which one or more of your directors or officers has a financial interest
  - c. The process used to approve these leases, contracts, loans, or other similar agreements
  - d. How you ensure that you pay no more than fair market value or that you are paid at least fair market value when agreements involve related individuals or entities
  - e. Copies of all signed leases, contracts, loans, or other written agreements with related parties; if you have leases, contracts, loans or other agreements with related parties that



are not in writing, provide copies of the board of directors' minutes that authorize any such agreements



**How to submit the requested information (do's and don'ts)**

- **Don't include** any personal identifying information like bank account or social security numbers that could result in identity theft or other adverse consequences if publicly disclosed. If we approve your request, we're generally required by law to make your request and the information you submit in response to this letter available for public inspection. If you have questions about the public inspection of your request or other documents, please call me.
- **Do include** the following declaration with your response, signed by one of your principal officers or directors:

**Under penalties of perjury, I declare that I have examined this request, or this modification to the request, including accompanying documents, and to the best of my knowledge and belief, the request or modification contains all the relevant facts relating to the request, and such facts are true, correct, and complete.**

- **Do attach** a copy of the cover letter to your response. This enables us to quickly and accurately associate your response with your case file.
- **Do fax or mail** your response to:

**Fax:**

(855) 408-2326  
ATT: Andrew Niemeyer  
Room 6403  
Group 7826

**US Mail:**

Internal Revenue Service  
Exempt Organizations  
P. O. Box 2508  
Cincinnati, OH 45201  
ATT: Andrew Niemeyer  
Room 6403  
Group 7826

**Street Address (delivery service):**

Internal Revenue Service  
Exempt Organizations  
550 Main St  
Cincinnati, OH 45202  
ATT: Andrew Niemeyer  
Room 6403  
Group 7826

- **Don't provide** multiple copies of your response. Providing more than a single response may result in unnecessary delays in processing your response. We must process, assign, and review each piece of correspondence submitted (whether fax or mail).
- **Do allow** adequate processing time if you want to call to verify we received your response. If you fax your response, allow a minimum of three workdays from the day you fax it. If you mail your response, allow a minimum of seven workdays from the day you mail it.



McGuireWoods LLP  
Gateway Plaza  
800 East Canal Street  
Richmond, VA 23219-3916  
Phone: 804.775.1000  
Fax: 804.775.1061  
www.mcguirewoods.com

Bradley A. Ridlehoover  
Direct: 804.775.4312

McGUIREWOODS

bridlehoover@mcguirewoods.com  
Fax: 804.698.2171

May 6, 2022

**VIA FAX (855-408-2326) AND FEDEX**

Internal Revenue Service  
Exempt Organizations  
550 Main St, Federal Bldg  
Cincinnati, OH 45202

ATTN: Andrew Niemeyer (ID No. 3703517)  
Room 6403, Group 7826

**Re: Pastured Place  
EIN: 88-0873122**

Dear Mr. Niemeyer:

In response to your letter dated April 8, 2022 (a copy of which is enclosed) requesting additional information in connection with the Form 1023 previously submitted for Pastured Place, I would like to provide the following information. For ease of reference, I respond below using the same numbering used in your Information Request.

*1. Include the following declaration with your response, signed and dated by an officer, director, trustee, or other official who is authorized to sign for you (not a representative authorized by a power of attorney). You can sign and date the statement below or reproduce it in the body of your signed response. The declaration must accompany responses per Revenue Procedure 2022-5.*

**RESPONSE:** The requested declaration is signed by Kaitlin Haughey, President of Pastured Place, and is enclosed with this letter.

*2. Your application indicated that you operate (or will operate) two or more facilities (or in a facility) and that you pay (or will pay) occupancy expenses, but you didn't clearly describe the activity. Provide the following in detail about your past, present, or future facility operations:*

- a. The terms of your occupancy agreement(s) and a copy of the agreement(s)*
- b. How your occupancy agreement(s) were negotiated*
- c. Who owns the facilities and whether any individuals related to your organization (such as members, directors, or relatives of either) have an ownership interest in the facility*
- d. Whether anyone uses your facility for purposes other than the work of your organization*



**RESPONSE:** Pastured Place intends to initially contract with two independent third party organizations, Six M Farm and Meadow Spring Farm, on a horse-by-horse contract basis to utilize their facilities to care for any horses that are donated to Pastured Place. Six M Farm/Meadow Spring Farm would offer services to Pastured Place for the anticipated occupancy expenses to provide a covered stall for the horse(s), feed the horse(s), and provide exercise and care for horse(s). Pastured Place has not yet entered into a contract with either organization but attached as Exhibits 1 and 2 are sample contracts. The terms of the anticipated contracts with Six M Farm and Meadow Spring Farm are initially prepared by Six M Farm and Meadow Spring Farm and will be reviewed by the directors or officers of Pastured Place to ensure that Pastured Place pays no more than fair market value for the services that will be provided. Pastured Place will analyze the terms of these contracts and compare with other potential service providers to ensure that the terms are reasonable and that it is in the best interest of Pastured Place to carry out its exempt purpose.

No individual (director, officer, donor) related to Pastured Place or PTK, LLC ("PTK") has an ownership interest in either Six M Farm or Meadow Spring Farm. Lindy Clark owns Six M Farm and Alcina Rawles owns Meadow Spring Farm in partnership with her father, all of whom are unrelated to any director, officer, or donor of Pastured Place. As Pastured Place grows, it will consider opening its own farm to care for horses to prevent cruelty to animals.

Because Pastured Place does not currently have its own facility, there is no current ability for a third party to use a Pastured Place facility for other purposes. If Pastured Place does open its own farm in the future, it would ensure that no third party uses its facility unless it would further Pastured Place's exempt purpose.

*3. What is PTK, LLC's responsibility for the thoroughbred horses if this organization did not assume responsibility for their care? Please include dollar amounts, if applicable.*

**RESPONSE:** If Pastured Place does not accept the donation of an identified horse, the owners of horses, including any horses owned by PTK or its owners, are free to donate or sell them at any time to anyone, up to and including selling them for human consumption. All of the horses that Pastured Place would accept as a donation are at great risk of ending up in the slaughter pipeline due to their advanced age underlying health issues, or lack of training. Most existing charities that focus on caring for such horses to prevent cruelty to animals are at capacity, with hundreds of horses vying for a single spot. Due to these factors, slaughter would be the most economical/efficient/profitable way for the donors to dispose of them. Because of the demand for trustworthy aftercare, Pastured Place seeks to become an option for owners of horses to donate a horse to avoid cruelty to animals, including mistreatment or eventually slaughter.



4. *What is the percentage of horses which are sourced from PTK, LLC?*

**RESPONSE:** Pastured Place anticipates accepting donations of horses in need from the general public based on its financial ability to care for such horse(s), however, Pastured Place has not yet agreed to accept any horses from PTK or any third party. Currently, Pastured Place is considering accepting 96 horses identified as in need for the prevention of cruelty to animals. PTK itself will not be donating any horses to Pastured Place. Of the 96 identified, twenty are sourced from the general public, including six horses that were rescued directly from kill pens to avoid slaughter and are in need of care.

Fourteen horses under consideration have not been affiliated with PTK for periods ranging between eight and fifteen years and should not be considered being sourced from PTK. Thirteen of the horses under consideration for donation were owned at one time by PTK but never participated in any races on behalf of PTK. The other horses under consideration are currently owned by the Haughey family. All horses that are being considered for acceptance by Pastured Place are in dire need of protection from slaughter to prevent cruelty to animals.

After this initial acceptance of horses, Pastured Place will create an emphasis on advertising its charitable services to make the general public aware of its adoption program. As it grows in size, Pastured Place will be in a position to become a trusted nonprofit that provides quality care to these distressed animals, which will cause more members of the general public to seek out Pastured Place as a resource and alternative to the existing charities that are at or beyond capacity limits.

When evaluating horse referrals, Pastured Place will award preference based solely on an individual assessment of imminent danger. In the unlikely event that two horse referrals coincide with one another and resources are not sufficient to accommodate both donations, Pastured Place will accept the horse that is at the most imminent risk of slaughter or irreversible harm if sold on the open market. Pastured Place will always strive to accept horses from all sources when such horses are subject to significant risk or cruelty.

5. *You have (or will have) leases, contracts, loans or other agreements with your directors or officers, or with organizations in which one or more of your directors or officers has a financial interest. Provide the following information:*

- a. *A description of all leases, contracts, loans, and other similar agreements you made (or intend to make) with your officers and directors*
- b. *A description of all leases, contracts, loans, and other similar agreements you made (or intend to make) with organizations in which one or more of your directors or officers has a financial interest*
- c. *The process used to approve these leases, contracts, loans, or other similar agreements*



- d. *How you ensure that you pay no more than fair market value or that you are paid at least fair market value when agreements involve related individuals or entities*
- e. *Copies of all signed leases, contracts, loans, or other written agreements with related parties; if you have leases, contracts, loans or other agreements with related parties that are not in writing, provide copies of the board of directors' minutes that authorize any such agreements.*

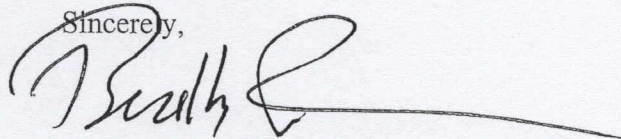
**RESPONSE:** Pastured Place has not yet entered into any contract with its officers, directors or PTK.

Pastured Place anticipates that it may enter into an arrangement with PTK, an entity owned by two of the directors, by which it will consider accepting referrals of retired Thoroughbred racehorses that may include horses that were previously affiliated with PTK that would be at risk for slaughter if sold on the open market. While these horses may have a prior affiliation with PTK, the horses are not necessarily owned by PTK; in many instances the horses have since been adopted by other owners. For this arrangement, the Foundation will not make any payments to PTK or any other owner of such racehorses to avoid any concern about the Foundation paying more than fair market value. Also, the Foundation will not accept any racehorse to the extent it does not have the financial ability to care for such animals.

\* \* \* \* \*

We appreciate your assistance in connection with this matter. Please do not hesitate to contact me should you have any additional questions.

Sincerely,



Bradley A. Ridlehoover

Enclosures



SIX M FARM  
441 OWENSVILLE ROAD  
WEST RIVER MD 20778  
301-867-0380/ 410-320-9240

## BOARD AGREEMENT

This Board Agreement made this \_\_\_\_\_ day of \_\_\_\_\_, between Six M Farm and (Owner's name) \_\_\_\_\_, residing at (Owner's address) \_\_\_\_\_ hereinafter referred to as "Owner" states as follows:

Witnesseth, that in consideration of the mutual covenants mentioned herein, Six M Farm agrees to give board to the Owners horse (s), more fully described below in consideration of the payment of the sum (\$ \_\_\_\_\_) per horse per day, and it is understood and agreed by and between the parties as follows:

1. Six M Farm will provide a 12 ft. by 12 ft. stall or turnout in fenced field with shed and allow said Owner the use of the outdoor ring and other facilities of said Six M Farm as set forth below, subject to the rules and regulations pertaining to safety, health, and all rules and regulations of the State of Maryland, Anne Arundel County and such other agencies as may be posted at the Stables at Six M Farm; and
2. It is further agreed that Six M Farm will provide suitable Feed, Hay, Straw, and / or Sawdust, water, tackroom facilities, and access to said stables between the hours of (See Barn Hours).
3. In addition to the Board rates as shown above, Owner agrees to pay all expenses incurred in the proper care and maintenance of each horse, including such veterinarian, blacksmith, transportation and other necessary costs. **Six M Farm reserves the right to refuse to allow any horse to leave until all charges are settled.**
4. Six M Farm shall furnish to Owner on a monthly basis a statement of the Board and expenses incurred and Owner agrees to pay said statement **upon receipt.**
5. Six M Farm reserves the right to refuse to accept or keep any horse determined unsuitable or determined to be dangerous to life or property, Owner agrees to immediately remove any horse upon notice of such consideration.
6. Six M Farm shall not be liable for accident, injury, disease, theft or death of any horse while in its custody. Further, Six M Farm shall not be liable for any injury or damage to owner or owners personal property caused in any manner while on Six M Farm property.
7. The horse shall be in a healthy condition, free from infectious, contagious or transmissible disease. Upon arrival horse must be accompanied by a current negative coggins test, veterinarian's health certificate, a health, worming, and immunization record. (Specifically eastern and western encephalomyelitis, rhinopneumonitis, equine influenza, rabies and tetanus). We request that these health measures be undertaken prior to arrival at Six M Farm. However, if no record of the horse's health history is provided upon arrival, we will assume that the horse has not had the proper vaccinations and we will promptly administer all shots and dewormer at Owner's expense.

\_\_\_\_\_  
Owner/Agent

\_\_\_\_\_  
Owner/Agent

\_\_\_\_\_  
Six M Farm

Bill Address \_\_\_\_\_

Phone \_\_\_\_\_

SS/EIN No. \_\_\_\_\_



## Meadow Spring Farm, LLC Boarding Agreement

This agreement is made this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ between Meadow Spring Farm, LLC (referred to as stable) located at 198 brick Road, Oxford, Pennsylvania and \_\_\_\_\_ (referred to as owner) residing at \_\_\_\_\_.

### 1. Fees.

In consideration of \$35 per day per horse paid by owner at the end of the month of service for the number of days each horse is cared for at the stable. Stable will generate a monthly invoice for the owner covering all services rendered.

### 2. Standard of Care.

Stable agrees to provide normal and reasonable care to maintain the health and well-being of each horse. Special instructions may apply for any horse in recovery from any post medical procedure.

### 3. Risk of Loss/Hold Harmless.

Under Pennsylvania law, an Equine Professional shall not be liable for any injury, or the death of a participant in equine activities resulting from the inherent risk of Equine activities.

### 4. Indemnity.

Owner agrees to hold Stable harmless for any claim caused by said horse(s) and agrees to pay legal fees incurred by Stable in defense of a claim resulting from damage by said horse(s).

### 5. Emergency Care.

If medical treatment is needed, Stable will call Owner. In the event Owner is not reached, Stable has the authority to secure emergency veterinary and/or blacksmith care. However, Stable has no responsibility to pay for such emergency care. Owner is responsible to pay all costs relating to this care. Stable is authorized to arrange billing to the Owner, but Owner must make such arrangements with veterinarian and clinic in advance.

### 6. Shoeing, Dental and Worming.

Stable agrees to implement a shoeing, dental and worming program, consistent with recognized standards. Owner is obliged to pay the expenses of such services, including a reasonable charge. Such charges will be included in the monthly invoice submitted to the Owner.

### 7. Ownership - Coggins Test.

Owner warrants that he owns the horse(s) and will provide, prior to the time of delivery, proof of a negative Coggins test(s).

### 8. Termination.

Either party may terminate this Agreement. In the event of a default, the wronged party has the right to recover attorney's fees and court costs, resulting from this failure of either party to meet a material term of this Agreement.

### 9. Notice.



Owner agrees to give Stable thirty (30) days notice to terminate this Agreement. The Owner cannot assign this Agreement unless the Stable agrees in writing.

**10. (a) Governing Law.**

This Agreement is subject to the laws of the State of Pennsylvania. Any legal action must be taken in Chester County, Pennsylvania. The parties have executed this Agreement this \_\_\_\_\_ day of \_\_\_\_\_, (year).

**OR**

**(B) Arbitration.**

The parties to this Agreement mutually agree that any and all disputes arising in connection with this Agreement shall be settled and determined by binding arbitration conducted in accordance with the then existing rules of the American Arbitration Association by one or more arbitrators appointed in accordance with said rules. Said arbitration shall take place in Chester County, Pennsylvania.

**14. Entire Agreement.**

This constitutes the entire Agreement between the parties. Any modifications or additions MUST be in writing and signed by all parties to this Agreement. No oral modifications or additions will be considered to be a part of this Agreement unless reduced to writing and signed by all parties.

STABLE:

Signed by: \_\_\_\_\_

\_\_\_\_\_  
Address

\_\_\_\_\_  
Telephone

OWNER:

Signed by: \_\_\_\_\_

\_\_\_\_\_  
Address

\_\_\_\_\_  
Telephone