

IRS Determination Letter

Official Recognition of Federal Tax-Exempt Status

Organization	Light The Way, Inc.
Employer Identification Number	33-3024357
Federal Tax Status	501(c)(3) Public Charity
Public Charity Classification	IRC 170(b)(1)(A)(vi)
Effective Date	February 19, 2025
Contribution Deductibility	Yes

About This Document

This publication contains the official Internal Revenue Service Determination Letter recognizing Light The Way, Inc. as a federally recognized 501(c)(3) public charity. The following pages reproduce the original IRS determination letter exactly as issued. This introductory page is provided to help donors, sponsors, grant reviewers, and community partners quickly understand the purpose of the document.

Helping more families return home safely after every day on the water.

saybrookbreakwater.com



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

LIGHT THE WAY INC
115 GREAT NECK RD
WATERFORD, CT 06385

Date:
11/05/2025
Employer ID number:
33-3024357
Person to contact:
Name: Ana Y. Lui
ID number: 4783352
Telephone: 877-829-5500
Accounting period ending:
December 31
Public charity status:
170(b)(1)(A)(vi)
Form 990 / 990-EZ / 990-N required:
Yes
Effective date of exemption:
February 19, 2025
Contribution deductibility:
Yes
Addendum applies:
No
DLN:
26053535002025

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

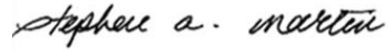
If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

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.

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

Sincerely,

A handwritten signature in black ink that reads "Stephen A. Martin". The signature is written in a cursive style with a clear, legible script.

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements