



Ben's Friends
Patient Support Communities

2450 Louisiana Street, Suite 400-166
Houston, TX 77006
EIN 46-3210142

January 16, 2014

Internal Revenue Service
P.O. Box 12192
Covington, KY 41012-0192

Re: **Second Expedite Request** for 501(c)(3) Application for Ben's Friends
EIN 46-3210142

To Whom It May Concern:

We respectfully request that the IRS approve expedited processing of Ben's Friends, Inc.'s application for 501(c)(3) status. Ben's Friends builds online patient support communities for people with rare diseases and disorders, helping more than 34,000 members through some of the most difficult and challenging times of their lives. Unfortunately, as evidenced by Ben's Friends' financials (see Part IX of Form 1023), Ben's Friends is almost financially insolvent and desperately needs an influx of capital to maintain operations. In fact, without a grant in the next few weeks, we fear that Ben's Friends may have to close its operations.

To remedy this situation, Ben's Friends is in the process of applying for several grants, including a grant from the Junior League of San Francisco. The Junior League agreed to donate significant funds – up to \$5000- but later made such a donation contingent upon receiving 501(c)(3) status (see attached letter). As Ben's Friends has almost no money left, the failure to secure these grants will have an adverse impact on our ability to continue operations. It is therefore critical to Ben's Friends to receive approval of its enclosed Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code as soon as possible.

We would therefore greatly appreciate it if your office could EXPEDITE our application. Thank you in advance for your time and consideration.

Best regards,

Scott Orn
Founder and Board Member of Ben's Friends
(415) 652-6380
scottorn@gmail.com