

Kathryn Zimmer

From: Korsmo, Elizabeth <ekorsmo@nmag.gov>
Sent: Monday, May 11, 2015 8:24 AM
To: Kathryn Zimmer; charity.registrar
Subject: Re: Question on Coros annual filing

Dear Ms. Zimmer,

You may provide a lesser review in accordance with generally accepted accounting practices for 2015 in stead of the 2014 audit. Upload this email in place of the audit on the required documents page and it will be approved.

Elizabeth Korsmo
Assistant Attorney General
Charities Unit, Consumer Division
P.O. Drawer 1508
Santa Fe, New Mexico 87504
505-827-6000

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On Mon, May 4, 2015 at 10:26 AM, Kathryn Zimmer <k-zimmer@comcast.net> wrote:

Most of the funds were transferred in late January and early February 2014 (see attached Vanguard statements). For the Zimmer Feline Foundation this was Q1 2014 and for the Zimmer Foundation it was Q2 2014 transaction.

Dissolution documents are also attached per your request.

To clarify, the former "Zimmer Foundation" was a Michigan nonprofit corporation doing business in New Mexico. The "Zimmer Feline Foundation" successor to the first is a New Mexico nonprofit corporation.

Please let me know if you need any additional information.

Thank you.

Kitty Zimmer

From: Korsmo, Elizabeth [mailto:ekorsmo@nmag.gov]
Sent: Monday, May 04, 2015 9:38 AM
To: Kathryn Zimmer

Subject: Re: Question on Coros annual filing

When during the fiscal year was the transfer made? As in, an exact date. Also, I see no dissolution documents or court orders. It appears that the dissolved corporation was located in New Mexico, was that also its incorporating state?

Elizabeth Korsmo

Assistant Attorney General
Charities Unit, Consumer Division
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Santa Fe, New Mexico 87504
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On Mon, May 4, 2015 at 9:32 AM, Kathryn Zimmer <k-zimmer@comcast.net> wrote:

The attached US-990 for the former Zimmer Foundation shows the transfer of funds together with the CPA's confirmation they were transferred to the Zimmer Feline Foundation our successor New Mexico corporation. I believe you'll find this on Page 18. This transfer of assets occurred during 2014 and from the Zimmer Feline Foundation's 2014 990 you can confirm that the transferred funds are now in the new corporation.

I appreciate your help with this and please let me know if you need any further verification.

Kitty Zimmer

From: Korsmo, Elizabeth [mailto:ekorsmo@nmag.gov]
Sent: Monday, May 04, 2015 8:59 AM
To: Kathryn Zimmer
Cc: charity.registrar
Subject: Re: Question on Coros annual filing

Dear Ms. Zimmer,

Please provide the documentation surrounding the dissolution and transfer of the charitable assets from the Foundation to the New Mexico charitable organization as well as any agreements having to do with the timing and amount of the transfer. If the transfer occurred near the end of the fiscal year in question, and it remains for the most part intact as an asset of your current organization, I will waive the audit requirement for that year, and allow you to provide a lesser level review for the following fiscal year in lieu of an audit.

Elizabeth Korsmo

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On Sun, May 3, 2015 at 1:02 PM, Kathryn Zimmer <k-zimmer@comcast.net> wrote:

FEIN 46-2082969

Zimmer Feline Foundation

When I went to upload our 990-PF for 2014 there was a new requirement for an independent auditor's report. I think this was because we showed contributions in excess of \$500K. The reason our contributions were above this amount is that we terminated a Michigan nonprofit (Zimmer Foundation) and transferred its funds to our

New Mexico nonprofit (successor to ZF). Normally our donations run about \$100K and we do not solicit donations from anyone.

Can this requirement be waived or are we obligated to provide an independent auditor report? If we have to do this, can you advise me what to ask from our CPA to produce it? Thank you for your help.

Kitty Zimmer



“Time spent with a cat is never wasted” -- Colette



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