

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

DEPARTMENT OF THE TREASURY

Date:

**APR 13 2005**

FRIENDS OF THE BIRD SANCTUARY INC  
C/O SCOTT PETERSON  
PO BOX 116 8590 E FLOWAGE LN  
GORDON, WI 54838-0276

Employer Identification Number:  
06-1703389

DLN:  
17053087036025

Contact Person: JOAN C KISER ID# 31217

Contact Telephone Number:  
(877) 829-5500

Accounting Period Ending:  
JUNE 30

Public Charity Status:  
509(a) (3)

Form 990 Required:  
YES

Effective Date of Exemption:  
OCTOBER 10, 2003

Contribution Deductibility:  
YES

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 public charity under the Code section(s) listed in the heading of this letter.

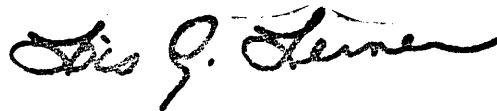
Please see enclosed Information for Exempt Organizations Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

If you distribute funds to other organizations, your records must show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), you must have evidence the funds will be used for section 501(c)(3) purposes.

Letter 947 (DO/CG)

FRIENDS OF THE BIRD SANCTUARY INC

Sincerely,

A handwritten signature in cursive script, appearing to read "Lois G. Lerner".

Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c)(3)