

Internal Revenue Service

Date: June 10, 2005

FRIENDS OF BRAZORIA WILDLIE REFUGES
PO BOX 505
LAKE JACKSON TX 77566-0505

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:
Yvette Davis 31-07751
Customer Service Representative
Toll Free Telephone Number:
8:30 a.m. to 5:30 p.m. ET
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
76-0440298

Dear Sir or Madam:

This is in response to your request of June 10, 2005, regarding your organization's tax-exempt status.

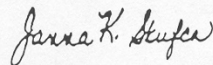
In May 1995 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Janna K. Skufca, Director, TE/GE
Customer Account Services