

INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
401 W. PEACHTREE ST. NW  
ATLANTA, GA 30365

DEPARTMENT OF THE TREASURY

Date: JAN 25 1996

FRIENDS OF THE FAIRVIEW NATURE PARK  
INC  
C/O EILEEN BROGAN  
7106 BRUSH CREEK RD S  
FAIRVIEW, TN 37062

Employer Identification Number:  
62-1600321

Case Number:  
585230026

Contact Person:  
LORI MOORE

Contact Telephone Number:  
(404) 331-0190

Accounting Period Ending:  
December 31

Foundation Status Classification:  
509(a)(1)

Advance Ruling Period Begins:  
April 6, 1995

Advance Ruling Period Ends:  
December 31, 1999

Addendum Applies:  
Yes

*Please note on  
attached letter the  
acknowledgement of our  
-- name change*

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make a final determination of your foundation status.

OGDEN UT 84201-0046

In reply refer to: 0424160535  
June 18, 2004 LTR 252C  
62-1600321 000000 00 000  
04627  
BODC: TE

FRIENDS OF THE BOWIE NATURE PARK  
INC  
PO BOX 232  
FAIRVIEW TN 37062-0232320

Taxpayer Identification Number: 62-1600321

Dear Taxpayer:

Thank you for the inquiry dated May 08, 2004.

We have changed the name on your account as requested. The number shown above is valid for use on all tax documents.

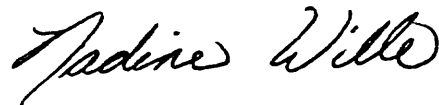
If you have any questions, please call us toll free at 1-877-829-5500 between the hours of 8:00 a.m. and 6:30 p.m., Eastern Time.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number ( ) \_\_\_\_\_ Hours \_\_\_\_\_

Sincerely yours,



Nadine Wille  
Dept. Manager, Code & Edit/Entity 3

Enclosure(s):  
Copy of this letter