

Internal Revenue Service  
P.O. Box 2508  
Cincinnati, OH 45201

Department of the Treasury

RECEIVED  
JUN 18 2007

Date: JUN 08 2007

Person to Contact:

Mrs. Jones 31-03886

Toll Free Telephone Number:

877-829-5500

Employer Identification Number:

51-0172331

WILDCARE  
76 ALBERT PARK LN  
SAN RAFAEL CA 94901-3929

Dear Sir or Madam:

This is in response to your request of April 18, 2007, regarding your tax-exempt status. We changed your name from Wildcare Terwilliger Nature Education & Wildlife Rehabilitation to the name shown above.

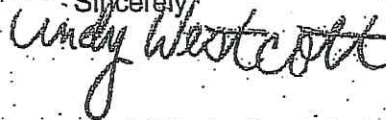
Our records indicate that a determination letter was issued in October 1975 that recognized you as exempt from Federal income tax, and reflect that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

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

Sincerely,



Cindy Westcott  
Manager, Exempt Organizations  
Determinations