Internal Revenue Service

Date: August 21, 2006

NEW ENGLAND WILDLIFE CENTER 500 COLUMBIAN ST S WEYMOUTH MA 02190 Department of the Treasury P. O. Box 2508 Cincinnati, OH 45201

Person to Contact:

Kim A. Chambers 31-07674 Customer Service Specialist

Toll Free Telephone Number:

877-829-5500

Federal Identification Number:

04-2907561

Dear Sir or Madam:

This is in response to your request of August 21, 2006, regarding your organization's taxexempt status.

In April 1984 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

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

District Director

New England Wildlife Center 19 Fort Hill Street Hingham, MA 02043-2605 Department of the Treasury

10 MetroTech Center 625 Fulton Street Brooklyn, NY 11201

Date: JAN 1 8 1996

Person to Contact: Patricia Holub Contact Telephone Number: (718) 438-2333 EIN: 04-2907561

Dear Sir or Madam:

Reference is made to your request for verification of the tax exempt status of New England Wildlife Center.

A determination or ruling letter issued to an organization granting exemption under the Internal Revenue Code remains in effect until the tax exempt status has been terminated, revoked or modified.

Our records indicate that exemption was granted as shown below.

Sincerely yours,

(Patricia Holub)

Patricia Holub. Manager, Customer Service Unit

Name of Organization: New England Wildlife Center

Date of Exemption Letter: April 1984

Exemption granted pursuant to section 501(c)(3) of the Internal Revenue Code.

Foundation Classification (if applicable): Not a private foundation as you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.