

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

DEPARTMENT OF THE TREASURY

Date: **AUG 05 2004**

PARROTS-R 4EVER AVIAN RESCUE AND
SANCTUARY INC
C/O WILLIAM D SPURLIN
5992 VINEMONT DR
HUNTSVILLE, AL 35806

Employer Identification Number:
20-0941391
DLN:
17053176029004
Contact Person:
JOAN C KISER ID# 31217
Contact Telephone Number:
(877) 829-5500

Accounting Period Ending:
DECEMBER 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
YES
Effective Date of Exemption:
APRIL 1, 2004
Contribution Deductibility:
YES
Advance Ruling Ending Date:
DECEMBER 31, 2008

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. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of your exemption and ends with advance ruling ending date shown in the heading of the letter.

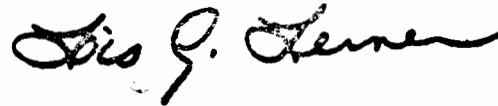
Shortly before the end of your advance ruling period, we will send you Form 8734, Support Schedule for Advance Ruling Period. You will have 90 days after the end of your advance ruling period to return the completed form. We will then notify you, in writing, about your public charity status.

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

Letter 1045 (DO/CG)

PARROTS-R 4EVER AVIAN RESCUE AND

Sincerely,

A handwritten signature in black ink that reads "Lois G. Lerner". The signature is written in a cursive, flowing style.

Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c)(3)
Form 872-C

R12305

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Department of the Treasury
Internal Revenue Service
EO Rulings and Agreements
P O BOX 2508
CINCINNATI OH 45201

Date of this notice: **November 10, 2008**
Notice Number: CP-158
Taxpayer Identification Number:
20-0941391

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Advance Ruling Period Ending Date:
December 31, 2008



PARROTS R 4EVER AVIAN RESCUE AND
% WILLIAM D SPURLIN
6275 UNIVERSITY DR STE 37-373
HUNTSVILLE AL 35806-1776999

For assistance, call:
1-877-829-5500

126877

Our records indicate that you were issued an advance ruling letter that treated you as a public charity, rather than a private foundation, during an advance ruling period that ends on the date indicated above. That letter required you to file IRS Form 8734 at the end of your advance ruling period to establish that you qualify as a public charity.

New IRS regulations changed the procedures governing your public charity status. You are no longer required to file Form 8734 at the end of the ruling period. The regulations also provide that donors can rely on your advance ruling letter with respect to your public charity status unless the IRS changes that status, based on the organization no longer meeting an applicable public support test, and publishes notice of the change.

If you have received Form 8734 from the IRS, please do not file it. Please keep your advance ruling letter along with this letter for your permanent records.

The regulations also changed the rules for computing public support, consistent with the redesigned Form 990, Return of Organization Exempt from Income Tax. For more information regarding those rules and the redesigned Form 990, please see the IRS website at www.irs.gov/eo.