

Internal Revenue Service

Department of the Treasury

District
Director

P.O. Box 2350 Los Angeles, Calif. 90053

▷ SACRAMENTO AUDUBON SOCIETY INC
C/OMR CECIL SMITH
2347 OAK HARBOR DR APT 199
SACRAMENTO, CA 95833-3227

Person to Contact: FELICIA C MIRAFLOR

Telephone Number: 213-894-2336

Refer Reply to: EO-1208-92

Date: DEC 0 8 1992 _DEC 0 8 1992

RE: SACRAMENTO AUDUBON SOCIETY INC
94-1615830

Gentlemen:

This is in response to your request for a determination letter of the above-named organization.

A review of our records indicates that the above-named organization was recognized to be exempt from Federal income tax in April 1966, as an organization described in Internal Revenue Code section 501(c)(3). It is further classified as an organization that is not a private foundation as defined in section 509(a) of the code, because it is an organization described in section 509(A)(2).

This letter is to verify your exempt status and the fact that the determination letter issued in April 1966 continues to be in effect.

If you are in need of further assistance, please feel free to contact our office at the above address or telephone number.

Sincerely,



Felicia C. Miraflor
Disclosure Assistant