

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

Department of the Treasury

Date: **SEP 19 2006**

BIRMINGHAM BOTANICAL SOCIETY INC  
2612 LANE PARK RD  
BIRMINGHAM AL 35223-1802

**Person to Contact:**

Michelle Jones  
ID# 31-07675

**Toll Free Telephone Number:**

877-829-5500

**Employer Identification Number:**

63-0495111

Dear Sir or Madam:

This is in response to your request of June 2, 2006, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in December 1964 that recognized you as exempt from Federal income tax. Our records further indicate 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