

Internal Revenue Service

Date: August 26, 2004

Sawtooth Botanical Garden Inc.  
% Anita Northwood  
P O Box 928  
Sun Valley, ID 83355

Department of the Treasury  
P. O. Box 2508  
Cincinnati, OH 45201

Person to Contact:  
Ms. Julius 3108345  
Customer Service Representative  
Toll Free Telephone Number:  
8:00 a.m. to 6:30 p.m. EST  
877-829-5500  
Fax Number:  
513-263-3756  
Federal Identification Number:  
82-0475551

Dear Sir or Madam:

This is in response to your request of August 26, 2004, regarding your organization's tax-exempt status.

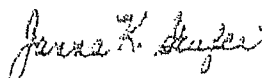
In February 1995 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

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, Director, TE/GE  
Customer Account Services