



## Davis Wright Tremaine LLP

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July 15, 2008

Mr. Perry Pust (via e-mail: [ppust@maf.org](mailto:ppust@maf.org))  
Servant Wings

Re: IRS Determination of 501(c)(3) Status

Dear Perry:

Please find enclosed for your files a letter from the Internal Revenue Service ("IRS") dated July 9, 2008 (which was received in our office today) documenting the determination that Servant Wings is a 501(c)(3) tax exempt organization. As discussed on the telephone, you can now change your website to indicate that Servant Wings is a "501(c)(3) tax exempt organization under the Internal Revenue Code" and that all contributions to Servant Wings are tax deductible.

In addition, this might be a good opportunity to send a letter to all of your contributors indicating to them that you have received the official determination and that any contributions given to the organization prior to or after this date are tax deductible in accordance with the IRS Code and the regulations adopted by the IRS.

You will also note that 501(c)(3) organizations are classified as either public charities or private foundations. It is much preferable to be classified as a public charity, and in fact, Servant Wings is so classified. The only thing to keep in mind with respect to public charities is that you will lose your status as a public charity if only a limited number of individuals are giving the primary contributions and donations to the entity to allow it to operate. The idea of a public charity is that it has broad based support in the public rather than large donations coming from a limited number of individuals or entities.

If you have questions relating to specifics of the regulations, please let me know. Otherwise, you will be advised by the IRS when a review of your contributions will occur. This will be accomplished by submitting records relating to the largest donors and donations made to your organization over a five-year period.

Mr. Perry Pust  
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Once again, congratulations on the establishment of your tax exempt organization. I wish you the best in your endeavors to advance and expand the mission of Servant Wings.

Please do not hesitate to contact me if you have any questions relating to this matter.

Very truly yours,

Davis Wright Tremaine LLP

A handwritten signature in black ink, appearing to read "D. Phillips", written over the printed name of Dean M. Phillips.

Dean M. Phillips

DMP:bas

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

DEPARTMENT OF THE TREASURY

RECEIVED  
JUL 15 2008  
DAVIS WRIGHT TREMAINE

Date: **JUL 09 2008**

SERVANT WINGS  
C/O DAVIS WRIGHT TREMAINE LLP  
DEAN M PHILLIPS  
1300 SW FIFTH AVE STE 2300  
PORTLAND, OR 97201-5630

Employer Identification Number: 20-3919901  
DLN: 17053009303018  
Contact Person: DONNA ELLIOT-MOORE ID# 50304  
Contact Telephone Number: (877) 829-5500  
Accounting Period Ending: December 31  
Public Charity Status: 170(b)(1)(A)(ii)  
Form 990 Required: Yes  
Effective Date of Exemption: December 5, 2005  
Contribution Deductibility: Yes  
Addendum Applies: No

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. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

SERVANT WINGS

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in black ink that reads "Robert Choi". The signature is written in a cursive style with a large, looping initial "R".

Robert Choi  
Director, Exempt Organizations  
Rulings and Agreements

Enclosures: Publication 4221-PC