

Department of the Treasury  
Internal Revenue Service

P.O. Box 2508  
Cincinnati OH 45201

In reply refer to: 1000571086  
Jan. 27, 2014 LTR 4168C 0  
23-7113031 000000 00  
Input Op: 0752251710 00024915  
BODC: TE

SOUTH ALABAMA BOTANICAL AND  
HORTICULTURAL SOCIETY  
MOBILE BOTANICAL GARDENS  
5151 MUSEUM DR  
MOBILE AL 36608-1919



025924

Employer Identification Number: 23-7113031  
Person to Contact: CUSTOMER SERVICE  
Toll Free Telephone Number: 1-877-829-5500

Dear SOUTH ALABAMA BOTANICAL AND :

This is in response to your Jan. 15, 2014, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(03) of the Internal Revenue Code in a determination letter issued in JUNE, 1971.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(2).

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.

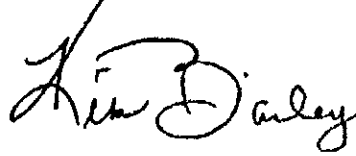
Please refer to our website [www.irs.gov/eo](http://www.irs.gov/eo) for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

1000571086  
Jan. 27, 2014 LTR 4168C 0  
23-7113031 000000 00  
Input Op: 0752251710 00024916

SOUTH ALABAMA BOTANICAL AND  
HORTICULTURAL SOCIETY  
MOBILE BOTANICAL GARDENS  
5151 MUSEUM DR  
MOBILE AL 36608-1919

If you have any questions, please call us at the telephone number  
shown in the heading of this letter.

Sincerely yours,

A handwritten signature in cursive script that reads "Kim D. Bailey". The signature is written in black ink and is positioned below the typed name.

Kim D. Bailey  
Operations Manager, AM Operations 3