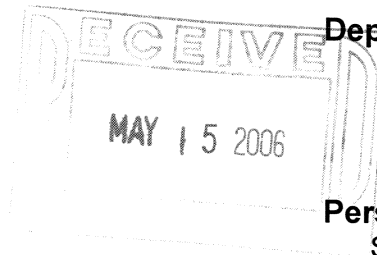


Internal Revenue Service  
P. O. Box 2508  
Cincinnati, OH 45201

Department of the Treasury



Date:

MAY 11 2006

Person to Contact:

Sharon LeNard

ID # 31-07756

Toll Free Telephone Number:

877-829-5500

STEPHANIE CROSS  
BURKE & ASSOCIATES  
1313 DOLLEY MADISON BLVD STE 402  
MCLEAN VA 22101

Dear Sir or Madam:

This is in response to your request of April 17, 2006, regarding the tax-exempt status of Society of Systematic Biologists.

Our records indicate that a determination letter was issued in December 1951 granting this organization exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate this organization is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in section 509(a)(2).

Donors may deduct contributions to this organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to the organization or for its 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

**Internal Revenue Service**

**Date:** January 24, 2006

SOCIETY OF SYSTEMATIC BIOLOGISTS  
% DEPT BIOL SCI  
1313 DOLLEY MADISON BLVD STE 402  
MCLEAN VA 22101-3926 022

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

**Person to Contact:**

Ms Jackson 31-07417  
Customer Srv. Representative

**Toll Free Telephone Number:**

877-829-5500

**Federal Identification Number:**

52-6041714

Dear Sir or Madam:

This is in response to your request of January 24, 2006, regarding your organization's tax-exempt status.

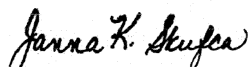
In December 1951 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under section 509(a)(2) 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

FEB-02-2001 10:22

SMITH COLLEGE

02/04/98 WED 16:32 FAX 202 788 2583

BOTANY

1 413 585 3786

P.03/03

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**Internal Revenue Service****Department of the Treasury**District  
Director

Baltimore District

31 Hopkins Plaza, Baltimore, Md. 21201

P.O. Box 13163, Room 817  
Baltimore, MD 21203

D

Date:

November 1, 1994

SOCIETY OF SYSTEMATIC BIOLOGISTS  
Museum of Natural History NHB 163  
Washington, DC 20560Employer Identification Number:  
52-6041714Person to Contact:  
EP/EO Tax ExaminerTelephone Number:  
(410) 962-6058

Dear Sir/Madam:

This is in response to your inquiry dated September 28, 1994, requesting a copy of the letter which granted tax exempt status to the above named organization.

Our records show that the organization was granted exemption from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code effective December 1951. We have also determined that the organization is not a private foundation because it is described in section 509(a)(2).

Donors may deduct contributions to you under section 170 of the Code.

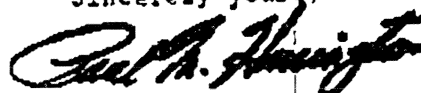
As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

You are required to file Form 990, Return of Organization Exempt From Income Tax, only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

A copy of our letter certifying the status of the organization is not available, however, this letter may be used to verify your tax-exempt status.

Because this letter could help resolve any questions about your exempt status, it should be kept in your permanent records.

Sincerely yours,

Paul M. Harrington  
District Director