



PHEASANTS

forever[®]

NATIONAL HEADQUARTERS
1783 Buerkle Circle
St. Paul, Minnesota 55110
(651) 773-2000
(651) 773-5500 FAX

August 2005

RE: QUAIL FOREVER TAX EXEMPT STATUS

To Whom It May Concern:

Quail Forever is organized as a division of Pheasants Forever, Inc. As a division of Pheasants Forever, Quail Forever is also exempt from federal income tax under IRC §501(c)(3). Donations made to Quail Forever are deductible as charitable contributions to the extent allowed under the federal tax code, and donors to Quail Forever may rely on the IRS determination letter issued to Pheasants Forever, Inc.

The Federal Employer ID # for Pheasants Forever, Inc. and Quail Forever is 41-1429149.

Questions related to this issue should be directed to Allan Ferguson or James Koerber at 1-866-457-8245.

Sincerely,
PHEASANTS FOREVER, INC.

Howard K. Vincent
President & CEO