

EXHIBIT A

**MOTION FOR PARTIAL SUMMARY JUDGMENT BY
DEFENDANTS KATHERINE MEYER, ERIC GLITZENSTEIN, AND
MEYER GLITZENSTEIN & CRYSTAL**

Civ. No. 07-1532 (EGS/JMF)

LAW OFFICES
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OF COUNSEL

⁺ALSO ADMITTED IN MD
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^oALSO ADMITTED IN MD

December 7, 2005

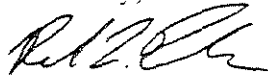
VIA COURIER

Mr. Joshua Wolson
Covington & Burling
1201 Pennsylvania Avenue, NW
Washington, D.C. 20004

Dear Mr. Wolson:

Per your written request of November 8, 2005 on behalf of your client, Feld Entertainment, Inc., I am enclosing a copy of the Wildlife Advocacy Project's application for recognition of exemption and supporting documentation, all correspondence with the Internal Revenue Service relating to the application, and the Internal Revenue Service's ruling on the Wildlife Advocacy Project's exemption application. Please note that the organization's original name was the "National Biodiversity Advocacy Project," which was changed in 1999 to the Wildlife Advocacy Project.

Sincerely,



Richard L. Thomas

Enclosure

Application for Recognition of Exemption
Under Section 501(c)(3) of the Internal Revenue Code

If exempt status is approved, the application will be open for public inspection.

Read the instructions for each Part carefully.

A User Fee must be attached to this application.

If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to you.

Complete the Procedural Checklist on page 7 of the instructions.

Part I Identification of Applicant

1a Full name of organization (as shown in organizing document) National Biodiversity Advocacy Project		2 Employer identification number (EIN) (If none, see page 2 of the instructions.) SS-4 Attached
1b c/o Name (if applicable) c/o Eric Glitzenstein		3 Name and telephone number of person to be contacted if additional information is needed Cynthia M. Lewin Form 2848 Power of Attorney Attached (202) 328-1666 x 325
1c Address (number and street) 1601 Connecticut Avenue, N.W.	Room/Suite Ste 450	
1d City or town, state, and ZIP code Washington, DC 20009-1035		4 Month the annual accounting period ends December
5 Date incorporated or formed May 12, 1997	6 Activity codes (See page 3 of the instructions.) 350 149 529	7 Check here if applying under section: a <input type="checkbox"/> 501(e) b <input type="checkbox"/> 501(f) c <input type="checkbox"/> 501(k)
8 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? If "Yes," attach an explanation. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
9 Is the organization required to file Form 990 (or Form 990-EZ)? If "No," attach an explanation (see page 3 of the Specific Instructions). <input type="checkbox"/> N/A <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
10 Has the organization filed Federal income tax returns or exempt organization information returns? If "Yes," state the form numbers, years filed, and Internal Revenue office where filed. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

11 Check the box for the type of organization. ATTACH A CONFORMED COPY OF THE CORRESPONDING ORGANIZING DOCUMENTS TO THE APPLICATION BEFORE MAILING. (See Specific Instructions for Part I, Line 11, on page 3.) Get Pub. 557, Tax-Exempt Status for Your Organization, for examples of organizational documents.)

- a Corporation—Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also include a copy of the bylaws.
- b Trust— Attach a copy of the Trust Indenture or Agreement, including all appropriate signatures and dates.
- c Association— Attach a copy of the Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence the organization was formed by adoption of the document by more than one person; also include a copy of the bylaws.

If the organization is a corporation or an unincorporated association that has not yet adopted bylaws, check here

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

Please Sign Here  (Signature)  (Title or authority of signer) 9/17/97 (Date)

Application for Recognition of Exemption
Under Section 501(c)(3) of the Internal Revenue Code

If exempt status is approved, the application will be open for public inspection.

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A User Fee must be attached to this application.

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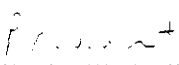
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I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

Please Sign Here  (Signature)  (Title or authority of signer) 9/17/97 (Date)

Part II Activities and Operational Information

- 1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in the organizational document. List each activity separately in the order of importance based on the relative time and other resources devoted to the activity. Indicate the percentage of time for each activity. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose and how each activity furthers your exempt purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

See Exhibit C at pp. 1-2

- 2 What are or will be the organization's sources of financial support? List in order of size.

foundations
other environmental nonprofit organizations
individuals

- 3 Describe the organization's fundraising program, both actual and planned, and explain to what extent it has been put into effect. Include details of fundraising activities such as selective mailings, formation of fundraising committees, use of volunteers or professional fundraisers, etc. Attach representative copies of solicitations for financial support. The Board of Directors will rely on personal contacts to raise initial funding for the Project. Thereafter, private foundation grants will be sought as the primary source of funding. Contributions from individuals and other nonprofit organizations with an interest in conservation may also be received. The use of a professional fundraiser is not anticipated.

Part II Activities and Operational Information (Continued)

4 Give the following information about the organization's governing body:

a Names, addresses, and titles of officers, directors, trustees, etc.

b Annual compensation

See Exhibit C at p. 2

\$0

c Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials? Yes No
If "Yes," name those persons and explain the basis of their selection or appointment.

d Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons"? (See Specific Instructions for Part II, Line 4d, on page 3.) Yes No
If "Yes," explain. Eric Glitzenstein and Katherine Meyer, officers and board members, anticipate being disqualified persons by reason of substantial contributor status.

5 Does the organization control or is it controlled by any other organization? Yes No
Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors? Yes No
If either of these questions is answered "Yes," explain.

See Exhibit C at p. 3

6 Does or will the organization directly or indirectly engage in any of the following transactions with any political organization or other exempt organization (other than a 501(c)(3) organization): (a) grants; (b) purchases or sales of assets; (c) rental of facilities or equipment; (d) loans or loan guarantees; (e) reimbursement arrangements; (f) performance of services, membership, or fundraising solicitations; or (g) sharing of facilities, equipment, mailing lists or other assets, or paid employees? Yes No
If "Yes," explain fully and identify the other organizations involved.

7 Is the organization financially accountable to any other organization? Yes No
If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted.

Part II Activities and Operational Information (Continued)

8 What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain their status, what additional steps remain to be completed, and when such final steps will be taken. If "None," indicate "N/A."

N/A

9 Will the organization be the beneficiary of tax-exempt bond financing within the next 2 years? Yes No

10a Will any of the organization's facilities or operations be managed by another organization or individual under a contractual agreement? Yes No

b Is the organization a party to any leases? Yes No

If either of these questions is answered "Yes," attach a copy of the contracts and explain the relationship between the applicant and the other parties.

11 Is the organization a membership organization? Yes No

If "Yes," complete the following:

a Describe the organization's membership requirements and attach a schedule of membership fees and dues.

b Describe the organization's present and proposed efforts to attract members and attach a copy of any descriptive literature or promotional material used for this purpose.

c What benefits do (or will) the members receive in exchange for their payment of dues?

12a If the organization provides benefits, services, or products, are the recipients required, or will they be required, to pay for them? N/A Yes No

If "Yes," explain how the charges are determined and attach a copy of the current fee schedule.

b Does or will the organization limit its benefits, services, or products to specific individuals or classes of individuals? N/A Yes No

If "Yes," explain how the recipients or beneficiaries are or will be selected.

Educational, media, and other technical assistance will be provided to grassroots environmental activists around the country, as described in the Statement of Activities.

13 Does or will the organization attempt to influence legislation? Yes No

If "Yes," explain. Also, give an estimate of the percentage of the organization's time and funds that it devotes or plans to devote to this activity. The Project may engage in limited lobbying of members of Congress on legislative issues pertaining to biodiversity, habitat protection, and animal welfare. The Project, therefore, elects to abide by the limits of section 501(h). A Form 5768 is attached.

14 Does or will the organization intervene in any way in political campaigns, including the publication or distribution of statements? Yes No

If "Yes," explain fully.

Part III Technical Requirements

1 Are you filing Form 1023 within 15 months from the end of the month in which your organization was created or formed? Yes No
If you answer "Yes," do not answer questions on lines 2 through 7 below.

2 If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate box and proceed to question 8.

Exceptions—You are not required to file an exemption application within 15 months if the organization:

- a Is a church, interchurch organization of local units of a church, a convention or association of churches, or an integrated auxiliary of a church. See Specific Instructions, Line 2a, on page 4;
- b Is not a private foundation and normally has gross receipts of not more than \$5,000 in each tax year; or
- c Is a subordinate organization covered by a group exemption letter, but only if the parent or supervisory organization timely submitted a notice covering the subordinate.

3 If the organization does not meet any of the exceptions on line 2 above, are you filing Form 1023 within 27 months from the end of the month in which the organization was created or formed? Yes No

If "Yes," your organization qualifies under section 4.01 of Rev. Proc. 92-85, 1992-2 C.B. 490, for an automatic 12-month extension of the 15-month filing requirement. Do not answer questions 4 through 7.

If "No," answer question 4.

4 If you answer "No" to question 3, has the organization been contacted by the IRS regarding its failure to file Form 1023 within 27 months from the end of the month in which the organization was created or formed? Yes No

If "No," your organization is requesting an extension of time to apply under the "reasonable action and good faith" requirements of section 5.01 of Rev. Proc. 92-85. Do not answer questions 5 through 7.

If "Yes," answer question 5.

5 If you answer "Yes" to question 4, does the organization wish to request relief from the 15-month filing requirement? Yes No

If "Yes," give the reasons for not filing this application prior to being contacted by the IRS. See Specific Instructions, Line 5, on page 4 before completing this item. Do not answer questions 6 and 7.

If "No," answer question 6.

6 If you answer "No" to question 5, your organization's qualification as a section 501(c)(3) organization can be recognized only from the date this application is filed with your key District Director. Therefore, do you want us to consider the application as a request for recognition of exemption as a section 501(c)(3) organization from the date the application is received and not retroactively to the date the organization was created or formed? Yes No

7 If you answer "Yes" to question 6 above and wish to request recognition of section 501(c)(4) status for the period beginning with the date the organization was formed and ending with the date the Form 1023 application was received (the effective date of the organization's section 501(c)(3) status), check here and attach a completed page 1 of Form 1024 to this application.

Part III Technical Requirements (Continued)

- 8 Is the organization a private foundation?
 Yes (Answer question 9.)
 No (Answer question 10 and proceed as instructed.)

- 9 If you answer "Yes" to question 8, does the organization claim to be a private operating foundation?
 Yes (Complete Schedule E.)
 No

After answering question 9 on this line, go to line 15 on page 7.

- 10 If you answer "No" to question 8, indicate the public charity classification the organization is requesting by checking the box below that most appropriately applies:

THE ORGANIZATION IS NOT A PRIVATE FOUNDATION BECAUSE IT QUALIFIES:

- | | | |
|---|--|--|
| a | <input type="checkbox"/> As a church or a convention or association of churches (CHURCHES MUST COMPLETE SCHEDULE A.) | Sections 509(a)(1) and 170(b)(1)(A)(i) |
| b | <input type="checkbox"/> As a school (MUST COMPLETE SCHEDULE B.) | Sections 509(a)(1) and 170(b)(1)(A)(ii) |
| c | <input type="checkbox"/> As a hospital or a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital (MUST COMPLETE SCHEDULE C.) | Sections 509(a)(1) and 170(b)(1)(A)(iii) |
| d | <input type="checkbox"/> As a governmental unit described in section 170(c)(1). | Sections 509(a)(1) and 170(b)(1)(A)(v) |
| e | <input type="checkbox"/> As being operated solely for the benefit of, or in connection with, one or more of the organizations described in a through d, g, h, or i (MUST COMPLETE SCHEDULE D.) | Section 509(a)(3) |
| f | <input type="checkbox"/> As being organized and operated exclusively for testing for public safety. | Section 509(a)(4) |
| g | <input type="checkbox"/> As being operated for the benefit of a college or university that is owned or operated by a governmental unit. | Sections 509(a)(1) and 170(b)(1)(A)(iv) |
| h | <input checked="" type="checkbox"/> As receiving a substantial part of its support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public. | Sections 509(a)(1) and 170(b)(1)(A)(vi) |
| i | <input type="checkbox"/> As normally receiving not more than one-third of its support from gross investment income and more than one-third of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions). | Section 509(a)(2) |
| j | <input type="checkbox"/> The organization is a publicly supported organization but is not sure whether it meets the public support test of block h or block i. The organization would like the IRS to decide the proper classification. | Sections 509(a)(1) and 170(b)(1)(A)(vi) or Section 509(a)(2) |

If you checked one of the boxes a through f in question 10, go to question 15. If you checked box g in question 10, go to questions 12 and 13. If you checked box h, i, or j, in question 10, go to question 11.

Part III Technical Requirements (Continued)

11 If you checked box h, i, or j in question 10, has the organization completed a tax year of at least 8 months?
 Yes—Indicate whether you are requesting:
 A definitive ruling (Answer questions 12 through 15.)
 An advance ruling (Answer questions 12 and 15 and attach two Forms 872-C completed and signed.)
 No—You must request an advance ruling by completing and signing two Forms 872-C and attaching them to the application.

12 If the organization received any unusual grants during any of the tax years shown in Part IV-A, attach a list for each year showing the name of the contributor; the date and the amount of the grant; and a brief description of the nature of the grant.

13 If you are requesting a definitive ruling under section 170(b)(1)(A)(iv) or (v), check here and:
 a Enter 2% of line 8, column (e), Total, of Part IV-A.
 b Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts, grants, contributions, etc., were more than the amount entered on line 13a above.

14 If you are requesting a definitive ruling under section 509(a)(2), check here and:
 a For each of the years included on lines 1, 2, and 9 of Part IV-A, attach a list showing the name of and amount received from each "disqualified person." (For a definition of "disqualified person," see Specific Instructions, Part II, Line 4d, on page 3.)
 b For each of the years included on line 9 of Part IV-A, attach a list showing the name of and amount received from each payer (other than a "disqualified person") whose payments to the organization were more than \$5,000. For this purpose, "payer" includes, but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any governmental agency or bureau.

15 Indicate if your organization is one of the following. If so, complete the required schedule. (Submit only those schedules that apply to your organization. Do not submit blank schedules.)	Yes	No	If "Yes," complete Schedule:
Is the organization a church?		x	A
Is the organization, or any part of it, a school?		x	B
Is the organization, or any part of it, a hospital or medical research organization?		x	C
Is the organization a section 509(a)(3) supporting organization?		x	D
Is the organization a private operating foundation?		x	E
Is the organization, or any part of it, a home for the aged or handicapped?		x	F
Is the organization, or any part of it, a child care organization?		x	G
Does the organization provide or administer any scholarship benefits, student aid, etc.?		x	H
Has the organization taken over, or will it take over, the facilities of a "for profit" institution?		x	J

Part IV Financial Data

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

A. Statement of Revenue and Expenses

		Current tax year	3 prior tax years or proposed budget for 2 years			
		(a) From 5/12/97 to 8/31/97	(b) 19 98...	(c) 19 99...	(d) 19.....	(e) TOTAL
Revenue	1 Gifts, grants, and contributions received (not including unusual grants—see pages 5 and 6 of the instructions)	-	125,000	150,000		
	2 Membership fees received	-	-	-		
	3 Gross investment income (see instructions for definition)	-	-	-		
	4 Net income from organization's unrelated business activities not included on line 3	-	-	-		
	5 Tax revenues levied for and either paid to or spent on behalf of the organization	-	-	-		
	6 Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge)	-	-	-		
	7 Other income (not including gain or loss from sale of capital assets) (attach schedule)	-	-	-		
	8 Total (add lines 1 through 7)	0	125,000	150,000		
	9 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513. Include related cost of sales on line 22.	-	-	-		
	10 Total (add lines 8 and 9)	0	125,000	150,000		
	11 Gain or loss from sale of capital assets (attach schedule)	-	-	-		
	12 Unusual grants	-	-	-		
	13 Total revenue (add lines 10 through 12)	0	125,000	150,000		
Expenses	14 Fundraising expenses	-	-	-		
	15 Contributions, gifts, grants, and similar amounts paid (attach schedule)	-	-	-		
	16 Disbursements to or for benefit of members (attach schedule)	-	-	-		
	17 Compensation of officers, directors, and trustees (attach schedule)	-	-	-		
	18 Other salaries and wages	-	43,000	53,000		
	19 Interest	-	-	-		
	20 Occupancy (rent, utilities, etc.)	-	15,000	17,000		
	21 Depreciation and depletion	-	-	-		
	22 Other (attach schedule)	-	67,000	80,000		
	23 Total expenses (add lines 14 through 22)	0	125,000	150,000		
	24 Excess of revenue over expenses (line 13 minus line 23)	0	0	0		

National Biodiversity Advocacy Project
 c/o Eric Glitzenstein
 1601 Connecticut Avenue, N.W., Suite 450
 Washington, D.C. 20009-1035

Attachment to Form 1023

Part IV, Financial Data

Line 22, Schedule of Other Expenses

	<u>1998</u>	<u>1999</u>
Employee health insurance and other benefits	\$ 7,000	\$ 9,000
Computers and office equipment	10,000	4,000
Scientists, legal, other consultants	20,000	25,000
Telephone	2,000	4,000
Printing	8,000	11,000
Postage, fax, photocopying, production expenses, office supplies	10,000	13,000
Travel	5,000	8,000
Purchase of subscriptions, publi- cations, other resource materials	5,000	6,000
	-----	-----
TOTAL	\$67,000	\$80,000

Part IV Financial Data (Continued)

B. Balance Sheet (at the end of the period shown)

Current tax year
Date 8/31/97.

Assets		
1	Cash	1 -
2	Accounts receivable, net	2 -
3	Inventories	3 -
4	Bonds and notes receivable (attach schedule)	4 -
5	Corporate stocks (attach schedule)	5 -
6	Mortgage loans (attach schedule)	6 -
7	Other investments (attach schedule)	7 -
8	Depreciable and depletable assets (attach schedule)	8 -
9	Land	9 -
10	Other assets (attach schedule)	10 -
11	Total assets (add lines 1 through 10)	11 0
Liabilities		
12	Accounts payable	12 -
13	Contributions, gifts, grants, etc., payable	13 -
14	Mortgages and notes payable (attach schedule)	14 -
15	Other liabilities (attach schedule)	15 -
16	Total liabilities (add lines 12 through 15)	16 0
Fund Balances or Net Assets		
17	Total fund balances or net assets	17 0
18	Total liabilities and fund balances or net assets (add line 16 and line 17)	18 0

If there has been any substantial change in any aspect of the organization's financial activities since the end of the period shown above, check the box and attach a detailed explanation

National Biodiversity Advocacy Project
c/o Eric Glitzenstein
1601 Connecticut Avenue, N.W., Suite 450
Washington, D.C. 20009-1035

List of Exhibits to Form 1023

- A. Certificate and Articles of Incorporation and
Articles of Amendment to Articles of Incorporation
- B. Bylaws
- C. Responses to Form 1023

GOVERNMENT OF THE DISTRICT OF COLUMBIA
DEPARTMENT OF CONSUMER AND REGULATORY AFFAIRS
BUSINESS REGULATION ADMINISTRATION



C E R T I F I C A T E

THIS IS TO CERTIFY that all applicable provisions of the DISTRICT OF COLUMBIA NONPROFIT CORPORATION ACT have been complied with and accordingly, this CERTIFICATE of AMENDMENT is hereby issued to BIODIVERSITY ADVOCACY PROJECT

Name Change To
NATIONAL BIODIVERSITY ADVOCACY PROJECT

as of September 26th , 1997 .

W. David Watts
Acting Director

Katherine A. Williams
Administrator
Business Regulation Administration

William L. Ables, Jr.
William L. Ables, Jr.
Act. Asst. Superintendent of Corporations
Corporations Division

Marion Barry, Jr.
Mayor

ARTICLES OF AMENDMENT
TO
ARTICLES OF INCORPORATION
OF
BIODIVERSITY ADVOCACY PROJECT

To: Department of Consumer and Regulatory Affairs
Business Regulation Administration, Corporations Division
614 H Street, N.W., Washington, D.C. 20001

Pursuant to the provisions of the District of Columbia Nonprofit Corporation Act, the undersigned adopts the following Articles of Amendment to its Articles of Incorporation:

FIRST: The name of the corporation is Biodiversity Advocacy Project.

SECOND: The following amendment of the Articles of Incorporation was adopted by the corporation in the manner prescribed by the District of Columbia Nonprofit Corporation Act:

The name of the corporation is changed to National Biodiversity Advocacy Project, and Article FIRST is hereby amended to read in its entirety as follows:

FIRST: The name of the corporation is the NATIONAL BIODIVERSITY ADVOCACY PROJECT.

THIRD: The amendment was adopted at a meeting of the Board of Directors held on August 5, 1997, and received the vote of a majority of the Directors in office, there being no members having voting rights in respect thereof.

BIODIVERSITY ADVOCACY PROJECT

Date: 9/13/97

By: [Signature]
President

Attest: [Signature]
Secretary

FILED

SEP 26 1997

[Signature]

GOVERNMENT OF THE DISTRICT OF COLUMBIA
DEPARTMENT OF CONSUMER AND REGULATORY AFFAIRS
BUSINESS REGULATION ADMINISTRATION



C E R T I F I C A T E

THIS IS TO CERTIFY that all applicable provisions of the DISTRICT OF COLUMBIA NONPROFIT CORPORATION ACT have been complied with and accordingly, this *CERTIFICATE of INCORPORATION* is hereby issued to

BIODIVERSITY ADVOCACY PROJECT

as of *MAY 12TH, 1997.*

Hampton Cross
Director

Katherine A. Williams
Administrator
Business Regulation Administration


Robert D. Henry

Act. Asst. Corporate Program Manager
Corporations Division

Marion Barry, Jr.
Mayor

ARTICLES OF INCORPORATION
OF THE
BIODIVERSITY ADVOCACY PROJECT

FILED
MAY 12 1997
BY: *[Signature]*

To: Department of Consumer and Regulatory Affairs
Business Regulation Administration
Corporations Division

We, the undersigned natural persons of the age of eighteen years or more, acting as incorporators of the above-named corporation, adopt the following Articles of Incorporation for such corporation pursuant to the provisions of the District of Columbia Nonprofit Corporation Act.

FIRST: The name of the corporation is the BIODIVERSITY ADVOCACY PROJECT.

SECOND: The duration of the corporation is perpetual.

THIRD: The corporation is organized for such educational, charitable, and scientific purposes as shall qualify it for exemption from federal taxation under section 501(c)(3) of the Internal Revenue Code, including, but not limited to, to promote conservation of the nation's biodiversity resources, protection of wildlife, and curtailment of animal abuse and exploitation, primarily by providing media, educational, legal, technical, and other forms of support and advocacy to grassroots activists.

- 2 -

FOURTH: The corporation shall not have members, and shall not issue any capital stock.

FIFTH: The corporation may exercise all power or authority granted to it under the District of Columbia Nonprofit Corporation Act or otherwise, including, but not limited to, the power to accept donations of money, property, or any interest therein, or any other thing of value, and to own or lease property, whether real or personal.

SIXTH: In carrying out its purposes, the corporation shall not have or exercise any power or authority granted to it under the District of Columbia Nonprofit Corporation Act, nor engage directly or indirectly in any activity, that would prevent it from qualifying as a corporation described in section 501(c)(3) of the Internal Revenue Code. No part of the assets or earnings, current or accumulated, of the corporation shall at any time inure to the benefit of any private individual, within the meaning of the prohibition contained in section 501(c)(3) of the Internal Revenue Code, except that the corporation shall be authorized and empowered to make payments as reasonable compensation for services rendered and/or as a reasonable allowance for authorized expenditures incurred on behalf of the corporation and to make payments and distributions in furtherance of the purposes set forth in Article THIRD.

SEVENTH: The corporation shall not carry on propaganda or otherwise attempt to influence legislation to an extent that would disqualify it from tax exemption under section 501(c)(3) of

- 3 -

the Internal Revenue Code by reason of attempting to influence legislation. The corporation shall not participate or intervene in any political campaign on behalf of or in opposition to any candidate for public office.

EIGHTH: The corporation shall never be operated for the primary purpose of carrying on a trade or business for profit.

NINTH: The affairs of the corporation shall be managed by a Board of Directors. Qualifications for membership on the Board of Directors shall be described in the Bylaws. The number of members of the Board of Directors shall be fixed by the Bylaws and may be increased or decreased from time to time as provided therein, but in no event shall the number of directors be less than three (3). Each member of the Board of Directors shall be elected or appointed in the manner and for the term provided in the Bylaws.

TENTH: Upon the termination, dissolution, or winding up of the corporation in any manner or for any reason, its assets, if any, remaining after payment (or provision for payment) of all liabilities of the corporation shall be distributed to, and only to, one or more organizations described in section 501(c)(3) of the Internal Revenue Code.

ELEVENTH: The number of members of the initial Board of Directors shall be five (5). The names and addresses of the initial Board of Directors, who shall serve until their successors are elected or appointed and qualified, are as follows:

- 4 -

Katherine Anne Meyer
1601 Connecticut Avenue, N.W.
Suite 450
Washington, D.C. 20009

Eric R. Glitzenstein
1601 Connecticut Avenue, N.W.
Suite 450
Washington, D.C. 20009

Peter Infante
200 Constitution Avenue, N.W.
Room N3718
Washington, D.C. 20210

Andrew Patrick Caputo
1200 New York Avenue, N.W.
Suite 400
Washington, D.C. 20005

Holly Jensen
11714 Southwest 89th Street
Gainesville, Florida 32608

TWELFTH: The private property of the officers or directors of the corporation shall not be subject to payment of corporation debts to any extent whatever.

THIRTEENTH: Any reference herein to any provision of the Internal Revenue Code shall be deemed to mean such provision as now or hereafter existing, amended, or superseded, as the case may be.

FOURTEENTH: The address, including street and number, of the initial registered office of the corporation in the District of Columbia is 1601 Connecticut Avenue, N.W., Suite 450, Washington, D.C. 20009-1035 and the name of the initial registered agent at such address is Katherine A. Meyer, a resident of the District of Columbia.

- 5 -

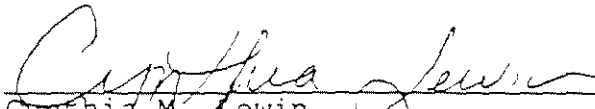
FIFTEENTH: The name and address of each incorporator is as follows:

Cynthia M. Lewin
1666 Connecticut Avenue, N.W. #500
Washington, D.C. 20009

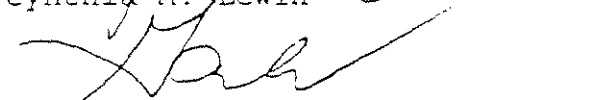
Gail E. Ross
1666 Connecticut Avenue, N.W. #500
Washington, D.C. 20009

Eileen Daly
1666 Connecticut Avenue, N.W. #500
Washington, D.C. 20009

IN WITNESS WHEREOF, we have signed and acknowledged these Articles of Incorporation this 10th day of May, 1997.



Cynthia M. Lewin



Gail E. Ross



Eileen Daly

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District of Columbia) ss

I, Gretchen L. Colbert, a Notary Public, hereby certify that on May 12, 1997, personally appeared before me Cynthia M. Lewin, Gail E. Ross, and Eileen Daly, who, being first duly sworn, declared that they severally and individually signed the foregoing document as incorporators, and that the statements therein contained are true.

IN WITNESS WHEREOF, I have hereunto set my hand and seal the day and year written above.



NOTARY PUBLIC

my commission expires
Oct, 31, 2001

BYLAWS
OF THE
BIODIVERSITY ADVOCACY PROJECT

Article I

NAME

The name of the corporation is the BIODIVERSITY
ADVOCACY PROJECT.

Article II

OFFICES AND REGISTERED AGENT

1. Principal Office. The principal office of the corporation and such other offices as it may establish shall be located at such place or places, either within or without the District of Columbia, as may be designated by the Board of Directors.

2. Registered Office. The corporation shall continuously maintain within the District of Columbia a registered office in compliance with the District of Columbia Nonprofit Corporation Law.

3. Registered Agent; Changes. The corporation shall continuously maintain within the District of Columbia a registered agent in compliance with the District of Columbia

- 2 -

Nonprofit Corporation Law. Any change shall be accomplished in compliance with the Nonprofit Corporation Law.

Article III

MEMBERS

As stated in its Articles of Incorporation, the corporation shall not have members. Any individual or entity who provides support or assistance to the corporation may be designated as a "supporting member" or other similar title as determined by the Board of Directors from time to time.

Article IV

BOARD OF DIRECTORS

1. General Powers and Duties. Management of the affairs of the corporation shall be vested in its Board of Directors. The Board of Directors shall possess, and may exercise, any and all powers granted to the corporation under the District of Columbia Nonprofit Corporation Law and its Articles of Incorporation, subject to the limitations set forth in the Articles.

2. Number. The number of members of the Board of Directors shall be fixed by resolution of the Board of Directors, but shall not be less than three nor more than seven.

- 3 -

3. Residency. Members of the Board of Directors need not be residents of the District of Columbia.

4. Terms. The members of the Board of Directors shall serve two (2) year terms. Otherwise, the term of office of any individual member of the Board shall terminate upon the effective date of his or her resignation, which may be made at any time by giving notice thereof in writing to the Chairman of the Board; upon his or her death; or upon a vote of two-thirds of the entire membership of the Board to remove him or her from office. New members shall be appointed to the Board by the majority vote of the remaining members of the Board, even if less than a quorum. A member may succeed him or herself.

5. Quorum. A third of the entire membership of the Board of Directors as fixed in these Bylaws shall constitute a quorum for the transaction of any business, but in no case shall a quorum consist of less than two members. In the absence of a quorum, a majority of those members present may adjourn the meeting. When a quorum is once present to organize a meeting, it is not broken by the subsequent departure of one or more directors from the meeting, provided that at least one quarter of the board is present at all times. The affirmative vote of a majority of the members present at a Board meeting at which a quorum is present shall be necessary and sufficient to the making of decisions by the Board, except as a larger vote may at any

- 4 -

time be otherwise specifically required by District of Columbia Nonprofit Corporation Law, the Articles of Incorporation, or these Bylaws.

6. Meetings. Regular or special meetings may be held either within or without the District of Columbia and shall be held at such times and in such places as the Board of Directors may by resolution determine in advance. Special meetings may be called by the President, by the Secretary, or by the President or Secretary upon the written request of one-third of the Board members. The last regular meeting of the Board of Directors in each fiscal year shall constitute its annual meeting.

7. Notice. At least ten days' notice shall be given to each Director of a regular meeting of the Board of Directors. A special meeting of the Board of Directors may be held upon notice of two days. Notice of a meeting of the Board of Directors shall specify the date, time, and place of the meeting, but, except as provided in Article X of these Bylaws (relating to amendment of the Articles and Bylaws), need not specify the purpose for the meeting or the business to be conducted. Notice must be either delivered personally to each Director or mailed (including the sending of a telegram or fax) to his or her business address. If such notice is given by mail, it shall be deemed delivered when deposited in the United States mail properly addressed and with postage prepaid thereon. If such notice is given

- 5 -

by telegram, it shall be deemed delivered when the content of the telegram is delivered to the telegraph company. If such notice is given by fax, it shall be deemed delivered when transmitted. Notwithstanding the foregoing, a Director may waive notice of any regular or special meeting of the Board of Directors by written statement filed with the Board of Directors, or by oral statement at any such meeting. Attendance at a meeting of the Board of Directors shall also constitute a waiver of notice, except where a Director states that he or she is attending for the purpose of objecting to the conduct of business on the ground that the meeting was not lawfully called or convened.

8. Unanimous Consent. Any action required or permitted to be taken at a meeting of the Board of Directors may be taken without a meeting, provided all members consent in writing and set forth in the same writing the action or decision taken or made. Consent in writing shall have the same force and effect as a unanimous vote, and may be described as such in any document executed by or on behalf of the corporation.

9. Compensation. Members of the Board of Directors other than officers and employees shall receive no compensation for their services but, by resolution of the Board, may be reimbursed for expenses incurred while acting on behalf of the corporation.

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10. Teleconferencing. The Board of Directors may participate in a meeting by means of a conference telephone or similar communications equipment through which all members participating in the meeting can speak to and hear each other at the same time. Participation by such means shall constitute presence in person at the meeting.

11. Chair and Vice-Chair. The Board of Directors, at its first regular meeting, and from time to time thereafter, shall elect by majority vote, one Director as Chairman, and may elect one Director as Vice-Chairman, each to serve at the pleasure of the Board. The Chairman of the Board of Directors shall preside at all meetings of the Board of Directors at which he or she is present, and shall perform such other duties as may be required of him or her by the Board of Directors. The Vice-Chairman of the Board of Directors shall, in the absence of the Chairman, preside at its meetings and shall perform such other duties as may be required of him or her by the Board of Directors.

Article V

COMMITTEES

1. Executive Committee. By a vote of the majority of all the Directors in office, the Board of Directors may designate an Executive Committee consisting of three or more Directors, one of whom shall be the Chairman of the Board of Directors, who shall also be Chairman of the Executive

- 7 -

Committee. The Board of Directors may designate one or more of the Directors as alternate members of the Executive Committee, who may replace any absent or disqualified member at any meeting of the Committee upon the request of the Chairman. Except as otherwise required by law or these Bylaws, the Executive Committee shall have such authority as the Board of Directors shall grant to it for the management of the corporation. In the absence of a resolution expressly granting authority to the Executive Committee, the Executive Committee shall have authority to act for the Board of Directors, except that it shall not have authority to alter or amend these Bylaws, to remove or appoint members of the Board of Directors, to elect or remove the officers or the executive director, if any, or to adopt an annual budget. The Executive Committee shall keep regular minutes of its proceedings and shall report the same to the Board of Directors when required. Vacancies in the Executive Committee shall be filled by the Board of Directors at a regular or special meeting.

2. Other Committees. The Board of Directors may create other committees consisting of Directors or other persons, which committees shall have such authority as the Board of Directors may by law and these Bylaws direct.

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Article VI

NATIONAL ADVISORY COUNCIL

1. General Powers and Duties. At such time as the Board of Directors deems appropriate, there may be formed a National Advisory Council to advise the Board of Directors on broad policy issues that arise in carrying out the corporation's mandate.

2. Membership. Requirements for service on the National Advisory Council shall be established by the Board.

3. Meetings. The National Advisory Council shall meet annually to consider matters put to it by the Board. Special meetings may be called by the Chairman of the Board. Other rights and privileges of members of the National Advisory Council shall be determined by the Board.

Article VII

OFFICERS

1. Offices. The officers of the corporation shall consist of a President, a Treasurer, a Secretary and such other officers and assistant officers as the Board of Directors may from time to time elect. The duties of any such officers and assistant officers shall be fixed by the Board of Directors, or by the President if authorized to do so by the Board of Directors.

2. Terms. The officers shall be elected by the Board of Directors and shall hold office for a term of two years

- 9 -

from the effective date of their election. The term of office shall be determined from time to time by the Board of Directors but shall in no event exceed three years. An individual may serve as an Officer for succeeding terms without limitation. The term of office of any officer shall terminate upon the effective date of his or her resignation submitted orally or in writing to the Board of Directors; upon his or her death; or upon a majority vote of the Board to remove him or her from office. Any vacancy among the officers shall be filled by the Board of Directors.

3. Qualifications. Officers may but need not be members of the Board of Directors. Any two or more offices may be held by the same person, except the offices of President and Secretary.

4. General Powers and Duties. The duties and powers of the Officers of the corporation shall be as provided in these Bylaws or (except to the extent they are inconsistent with these Bylaws) shall be those customarily exercised by corporate officers holding such offices.

5. President. The President shall direct and execute, as the act of the corporation, all decisions of or programs adopted by the Board of Directors. He or she shall act as the chief executive of the corporation, and shall perform such other duties as the Board of Directors may from time to time prescribe. The President shall have the power to

- 10 -

change the registered agent and registered office of the corporation.

6. Secretary. The Secretary shall record or cause to be recorded all votes and minutes of all proceedings of the Board of Directors in a book to be kept for that purpose. He or she shall give or cause to be given notice of all meetings, where required, shall have custody of the corporate seal, and shall perform such other duties as may be prescribed by the Board of Directors or the President.

7. Treasurer. The Treasurer shall keep full and accurate account of the receipts and disbursements of the corporation, and shall deposit or cause to be deposited all moneys and other assets in the name and to the credit of the corporation in such depositories as may be designated by the Board of Directors. He or she shall disburse or cause to be disbursed corporate funds, making proper vouchers for such disbursements, and shall render to the President and the Board, upon request, an accounting of all his or her transactions as Treasurer and of the financial condition of the corporation. He or she shall also perform such other duties as the Board of Directors may prescribe.

8. Inspections. Both the Secretary and Treasurer shall permit any member of the Board of Directors or his or her duly authorized attorney to inspect all books and records of the corporation, for any proper purpose at any reasonable time.

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Article VIII

INDEMNIFICATION AND INSURANCE

1. The corporation shall indemnify any person who was or is a party, or is threatened to be made a party, to any threatened, pending, or completed action, suit, or proceeding, whether civil, criminal, administrative or investigative (other than an action by or in the right of the corporation) by reason of the fact that he or she is or was a director, officer, employee or agent of the corporation, or who is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise, including service with respect to employee benefit plans, against expenses (including attorneys' fees), judgments, fines, excise taxes and amounts paid in settlement actually and reasonably incurred by him or her in connection with such action, suit or proceeding, if he or she acted in good faith and in a manner he or she reasonably believed to be in, or not opposed to, the best interests of the corporation, and with respect to any criminal action or proceeding, had no reasonable cause to believe his or her conduct was unlawful. The termination of any action, suit or proceeding by judgment, order, settlement, conviction, or upon a plea of nolo contendere or its equivalent, shall not, of itself, create a presumption that the person did not act in good faith and in a manner which he or she reasonably

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believed to be in, or not opposed to, the best interests of the corporation, and, with respect to any criminal action or proceeding, had reasonable cause to believe that his or her conduct was unlawful.

2. The corporation shall indemnify any person who was or is a party, or is threatened to be made a party, to any threatened, pending, or completed action or suit by or in the right of the corporation to procure a judgment in its favor by reason of the fact that he or she is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise, including service with respect to employee benefit plans, against expenses (including attorneys' fees) actually and reasonably incurred by him or her in connection with the defense or settlement of such action or suit, if he or she acted in good faith and in a manner he or she reasonably believed to be in, or not opposed to, the best interests of the corporation, and except that no indemnification shall be made under this paragraph in respect of any claim, issue or matter as to which such person shall have been adjudged to be liable for negligence or misconduct in the performance of his or her duty to the corporation, unless, and only to the extent that, despite the adjudication of liability, but in view of all the circumstances of the case, such person is

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fairly and reasonably entitled to indemnity for such expenses as the court shall deem proper.

3. To the extent that a director, officer, employee or agent of the corporation has been successful, on the merits or otherwise, in the defense of any action, suit or proceeding referred to in paragraphs (1) and (2) of this Article, or in defense of any claim, issue or matter therein, he or she shall be indemnified against expenses (including attorneys' fees) actually and reasonably incurred by him or her in connection therewith.

4. Any indemnification under paragraphs (1) and (2) of this Article (unless ordered by a court) shall be made by the corporation only as authorized in the specific case, upon a determination that indemnification of the director, officer, employee or agent is proper in the circumstances because he or she has met the applicable standard of conduct set forth in paragraphs (1) and (2) of this Article. Such determination shall be made (i) by the Board of Directors by a majority vote of a quorum consisting of directors who were not parties to such action, suit or proceeding, or (ii) if such a quorum is not obtainable, or, even if obtainable, a quorum of disinterested directors so directs, by independent legal counsel in a written opinion.

5. Expenses incurred in defending a civil or criminal action, suit or proceeding may be paid by the corporation in advance of the final disposition of such action, suit or

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proceeding, as authorized by the Board of Directors in the specific case, upon receipt of an undertaking by or on behalf of the director, officer, employee or agent to repay such amount, unless it shall ultimately be determined that he or she is entitled to be indemnified by the corporation as authorized in this Article.

6. The indemnification provided by this Article shall not be deemed exclusive of any other rights to which those seeking indemnification may be entitled under any agreement, vote of disinterested directors, or otherwise, both as to action in his or her official capacity and as to action in another capacity while holding such office, and shall continue as to a person who has ceased to be a director, officer, employee or agent, and shall inure to the benefit of the heirs, executors and administrators of such a person.

7. The corporation may purchase and maintain insurance on behalf of any person who is or was a director, officer, employee or agent of the corporation, or who is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise, including service with respect to employee benefit plans, against any liability asserted against him or her and incurred by him or her in any such capacity, or arising out of his or her status as such, whether or not the corporation

- 15 -

would have the power to indemnify him or her against such liability under the provisions of this Article.

Article IX

MISCELLANEOUS PROVISIONS

1. Fiscal Year. The annual accounting period of the corporation shall be determined by the Board of Directors.

2. Checks. All checks, drafts, or other orders for the payment of money shall be signed by such Officer or Officers or such other person or persons as the Board of Directors may from time to time designate.

3. Contracts. All contracts, notes or other evidences of indebtedness, and leases of space for the corporation shall be signed by such officer or officers or such other person or persons as the Board of Directors may from time to time designate.

Article X

AMENDMENTS

1. Amendments to Bylaws. The Bylaws may be altered or amended, or new Bylaws adopted, at any meeting of the Board of Directors, by a vote of a majority of the Directors in office, if at least three days' written notice is given of the intention to take such action at such meeting.

2. Amendments to Articles. The Articles of Incorporation may be altered or amended, or new Articles

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adopted, at any meeting of the Board of Directors, by a vote of a majority of the Directors in office, if at least three days' written notice is given of the intention to take such action at such meeting.

Adopted on the 5th day of August,
1997.

Karim A. Neely
Secretary

Exhibit C

National Biodiversity Advocacy Project
c/o Eric Glitzenstein
1601 Connecticut Avenue, N.W., Suite 450
Washington, D.C. 20009-1035

Responses to Form 1023

Part II, Line 1 -- Statement of Activities

The purpose of the National Biodiversity Advocacy Project ("NBAP") is to promote conservation of the nation's and world's biodiversity resources, protection of wildlife, and curtailment of animal abuse and exploitation, primarily by providing media, educational, legal, technical and other forms of support and advocacy to grassroots activists throughout the country.

There are many grassroots activists throughout the nation who are struggling against enormous political and economic odds to save individual species and their habitats from destruction and degradation. Many of these struggles are worthy of national interest and concern but have not been the subject of widespread public awareness because the grassroots activists lack the resources, expertise, and national focus necessary to accomplish such awareness.

NBAP's primary activity will be to seek to complement and supplement the efforts of these activists by gaining greater national attention for the plight of species and ecosystems on whose behalf they are working. NBAP will pursue national media interest in appropriate cases, maintaining a press list of environmental journalists and issuing press releases and other materials on a nationwide, regional, or local basis, as appropriate. It will also prepare and distribute op-ed pieces, letters to the editor, and other opinion pieces.

NBAP also anticipates participating on behalf of grassroots activists in federal and state administrative activities pertaining to endangered species, biodiversity, and animal protection issues. In particular, NBAP will comment on proposed rulemakings in connection with such issues, as well as file petitions to initiate rulemakings with federal and state agencies seeking actions that afford necessary protection to species, ecosystems, and animals. Such activities will be integrated with and supported by the media efforts described above.

In addition to these activities, NBAP will seek to coordinate the efforts of grassroots biodiversity activists in

Part II, Line 5 -- Relationship with Another Organization

Eric Glitzenstein and Katherine Meyer, officers and two of the five board members of NBAP, are partners in Meyer & Glitzenstein, a law firm specializing in representing nonprofit environmental organizations in litigation to conserve natural resources and protect wildlife, either pro bono, through court-awarded fees, or at greatly reduced rates. Meyer & Glitzenstein is presently donating office space to NBAP, although NBAP anticipates renting its own office space in the coming year. NBAP has no current intention to retain Meyer & Glitzenstein on a paid basis for any legal work, although both Eric Glitzenstein and Katherine Meyer will provide volunteer work for NBAP, such as review of comments on proposed rulemakings or petitions prepared by NBAP staff.

Form **872-C**

Consent Fixing Period of Limitation Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code

OMB No. 1545-0056

(Rev. April 1996)

Department of the Treasury
Internal Revenue Service

(See instructions on reverse side.)

To be used with Form 1023. Submit in duplicate.

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period,

National Biodiversity Advocacy Project

(Exact legal name of organization as shown in organizing document)

1601 Connecticut Ave, NW, #450, Washington, DC 20009-1035

(Number, street, city or town, state, and ZIP code)


and the

District Director of Internal Revenue, or Assistant Commissioner (Employee Plans and Exempt Organizations)

Consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year December 31, 1997
(Month, day, and year)

Name of organization (as shown in organizing document)	Date
National Biodiversity Advocacy Project	5/17/97
Officer or trustee having authority to sign	Title
Signature ▶ 	President
For IRS use only	
District Director or Assistant Commissioner (Employee Plans and Exempt Organizations)	Date

By ▶

Form **872-C**

Consent Fixing Period of Limitation Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code

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(Number, street, city or town, state, and ZIP code)

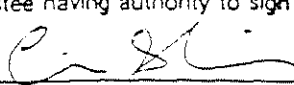
and the

District Director of
Internal Revenue, or
Assistant
Commissioner
(Employee Plans and
Exempt Organizations)

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Name of organization (as shown in organizing document)	Date
National Biodiversity Advocacy Project	9/17/97
Officer or trustee having authority to sign	
Signature ▶ 	Title ▶ <u>President</u>
For IRS use only	
District Director or Assistant Commissioner (Employee Plans and Exempt Organizations)	Date

By ▶



Internal Revenue Service
District Director
Internal Revenue Service Center
P.O. BOX 192
COVINGTON KY 41012-0192929

Department of the Treasury
Southeast Region
F-5548 ALS EO
Refer Reply To:
1732131021 :SO/QR67

Date: October 7, 1997

NATIONAL BIODIVERSITY ADVOCACY
PROJECT
C/O ERIC GLITZENSTEIN
1601 CONNECTICUT AVENUE NW STE 450
WASHINGTON DC 20009-1035019

Document Locator Number: 17053-280-03200-7
User Fee Paid: \$ 465

ACKNOWLEDGEMENT OF YOUR REQUEST

We have received your application for recognition of exemption from Federal income tax and have assigned it document locator number 17053-280-03200-7. You should refer to that number in any communication with us concerning your application.

We will review your application and send a reply as soon as possible. However, we must process applications in the order that we receive them.

You may normally expect to hear from us within (120 days). If you do not hear from us within that period and choose to write again, please include a copy of this letter with your correspondence. Also, please provide a telephone number and the most convenient time to call if we need to contact you. If you wish, you may call E. Wolf between the hours of 7:00 a.m. and 3:30 p.m. EDT at (513) 241-5199 for assistance.

Thank you for your cooperation.

Internal Revenue Service
District Director

Department of Treasury
Suite 190, Stop 508-D
5240 Snapfinger Park Drive
Decatur, GA 30035

Date: November 5, 1997

National Biodiversity Advocacy Project
c/o Eric Glitzenstein
1601 Connecticut Avenue N.W., Ste 450
Washington, DC 20009-1035019

Employer Identification Number:
31-1568852
Person to Contact:
Gerald Murphy
Phone Number:
(770) 593-7491
Response Due Date:
November 26, 1997

Dear Applicant:

Before we can determine whether your organization is exempt from Federal income tax, we must have enough information to show that you have met all legal requirements. You did not include the information needed to make that determination on your Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.

To help us determine whether your organization is exempt from Federal income tax, please send us the requested information by the above date. We can then complete our review of your application.

If we do not hear from you within that time, we will assume you do not want us to consider the matter further and will close your case. In that event, as required by section 6104(c) of the Internal Revenue Code, we will notify the appropriate state officials that, based on the information we have, we cannot recognize you as an organization of the kind described in section 501(c)(3). As a result, the Internal Revenue Service will treat your organization as a taxable entity. If we receive the information after the response due date, we may ask you to send us a new Form 1023.

In addition, if you do not provide the requested information in a timely manner, we will consider that you have not taken all reasonable steps to secure the determination you requested. Under section 7428(b)(2) of the Code, your not taking all reasonable steps in a timely manner to secure the determination may be considered as failure to exhaust administrative remedies available to you within the Service. Therefore, you may lose your rights to a declaratory judgement under section 7428.

Please mail the information requested in this letter to the following address, exactly as shown. Use of a different address, or entering the information on different lines, may result in substantial delays or loss of mail, or the return of your correspondence by the post office.

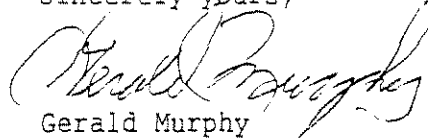
Attn: Gerald Murphy
Internal Revenue Service
EO Group 7212, Stop 508-D
5240 Snapfinger Pk. Dr., Suite 190
Decatur, GA 30035

National Biodiversity Advocacy Project

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Thank you for your cooperation.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "Gerald Murphy".

Gerald Murphy
Exempt Organization Specialist

Enclosure:
Attachment

National Biodiversity Advocacy Project

All information submitted in support of your application for exemption must be furnished under the signature of a principal officer or other appointed person acting with proper authorization or be attached to a properly signed cover letter. Please be sure your response is signed by a principal officer (or trustee) or authorized representative.

1. Will any of the members of the governing body receive payments from your organization, whether directly or indirectly through financial interests in organizations with which you will do business? If so, explain fully.
2. Will anyone use your facility other than for the purpose of directly carrying out your work? Will any of your directors or employees reside at your facility? If so, explain fully. Is the owner of the facility related to you in any way other than as a landlord?
3. The description of your activities provided in the application is not detailed enough to make a determination of your exempt status. Please provide a detailed description of your past, present, and proposed activities. Describe each activity SEPARATELY. Each description should include as a minimum the following:
 - a. A general description of the activity including its purpose and function.
 - b. When it was or will be initiated.
 - c. How, when, where and by whom it is or will be conducted.
 - d. Requirements a person or organization must meet in order to participate in or receive benefit from the activity.
 - e. Any charges or fees, their amount and their basis.
 - f. What the activity has accomplished or will accomplish.
 - g. Percentage of time and funds devoted to this activity.
4. Please provide a complete, detailed description of your educational programs and/or workshops. Include information pertaining to qualifications and compensation of instructors or speakers, topics covered, copies of educational literature used, a schedule of representative charges and fees, how and to whom the programs are publicized, who may attend, etc.
5. Please submit copies of any pamphlets, brochures, newspaper articles, newsletters, etc., concerning your organization.
6. Please provide copies of any written leases, contracts, or agreements entered into by your organization. Also, submit copies of any grant proposals and indicate their status.
7. Please submit a detailed description of any verbal agreements and any proposed contracts or agreements. This description should include all the terms of the contract/agreement, the parties involved and their relationship to your officers and directors.

National Biodiversity Advocacy Project

8. Will any officers, directors, members or their relatives receive a salary, reimbursement for expenses or any form of payment from your organization? If so, explain fully, including their names, their duties and the number of hours each week that will be devoted to such duties. State the amount of compensation each will receive and the basis for arriving at the amounts of payments.
9. Please submit a list of all present and proposed salaried employees, or other compensated individuals, including name, position, duties, qualifications, hours devoted to the position weekly and compensation. Compensation includes not only salaries but also expense allowances, reimbursements, contract payments, benefits, etc.
10. Please provide a statement over the signature of an officer that any salaries, wages, together with fringe benefits or other forms of compensation (housing, transportation and other allowances) paid to or provided your employees, directors or officers will not exceed a value which is reasonable and commensurate with the duties and working hours associated with such employment and with the compensation ordinarily paid persons with similar positions or duties.
11. Please provide a statement that all title or ownership of any books or other educational materials purchased with your organization's funds will be held by your organization.
12. You did not have a closed accounting period of at least eight months, and therefore do not qualify for a definitive ruling. You may, however, request an advance ruling, which will give you until December 31, 2001, to establish that you are a publicly supported organization.
13. The Form 872-C filed with your application is invalid because: _____

it must be error-free without corrections.

Please have the President/Treasurer sign and return BOTH copies of the enclosed Form 872-C. PLEASE DO NOT CHANGE ANY ITEMS ALREADY ENTERED ON FORM 872-C. If anyone other than the President/Treasurer signs, indicate his/her title and explain his/her authority to act for the organization in tax matters.

14. You have indicated that you will publish and distribute researched information. Will this material be sold? If so, describe how your distribution practices will differ from those of a commercial venture.
15. Please describe who will perform the research, their qualifications, and time devoted to the project(s) monthly, and any fees paid for these persons.
16. You must show that your organization's research will be carried on in the public interest. Research will be considered to be in the public interest if the results of research (including any patents, copyrights processes, or formulas) are made available to the public on a

National Biodiversity Advocacy Project

non-discriminatory basis; if the research is performed for the United States or a State, county or municipal government; or if the research is carried on for one of the following purposes:

- a) Aiding in the scientific education of college or university students.
 - b) Obtaining information that is published in a treatise, thesis trade publication, or in any other form that is available to the interested public.
 - c) Aiding a community or geographical area by attracting new industry to the community or area, or by encouraging the development or retention of an industry in the community or area.
17. State whether you plan to have contract or sponsored research. If so, furnish name of sponsors or grantors, terms of contracts or grants, and copies of any executed contracts or grants.
18. Explain what disposition will be made of the results of your research. Will you give preference to any organization or individual either as to results or time of release? If so, please explain.
19. Describe the nature and extent of your lobbying activities, specifically:
- a) The lobbying activities, direct or indirect, that you have engaged in or will engage in.
 - b) The part of total staff time that is spent in carrying on those activities.
 - c) The amount of money appropriated and spent for those activities.
20. Section 1.501(c)(3)-1(c)(3)(ii) of the Income Tax Regulations states that legislation includes "...action by the Congress, by any State legislature, by any local council or similar governing body, or by the public in a referendum, initiative, constitutional amendment, or similar procedure." In essence attempts to change any law, for or against, or any contact with the above, whatever reason, are considered legislative activities.

Indirect appeals to legislators through the electorate or general public (grass roots lobbying) also constitute attempts to influence legislation. Both direct and indirect lobbying are nonexempt activities subject to section 501(c)(3) of the Code limitation on substantial legislative action.

- A. Will your organization advocate the adoption or rejection of any legislation at a local level or above? If yes, please submit the following:
- 1) Please state the percentage of total annual expenditures that you expect to be devoted to supporting this activity.
 - 2) Please state the percentage of total staff and volunteer hours that you expect to be devoted to supporting this activity.
- B. Will your organization contact or urge the public to contact members of a legislative body for the purpose of proposing, supporting or opposing legislation? If yes, please submit the following:

National Biodiversity Advocacy Project

- 1) Please state the percentage of total annual expenditures that you expect to be devoted to supporting this activity.
- 2) Please state the percentage of total staff and volunteer hours that you expect to be devoted to supporting this activity.

Internal Revenue Service
District Director

Department of the Treasury
Suite 190, Stop 508-D
5240 Snapfinger Park Drive
Decatur, GA 30035

Date: November 26, 1997

National Biodiversity Advocacy Project
c/o Eric Glitzenstein
1601 Connecticut Avenue NW, Ste 450
Washington, DC 20009-1035019

Person to Contact:
Gerald Murphy
Telephone Number:
(770) 593-7491
Date of Previous Letter:
November 5, 1997
Response Due Date:
December 12, 1997

Dear Sir or Madam:

On the above date, we requested additional information concerning your exemption from Federal income tax under section 501(a) of the Internal Revenue Code. To date, we have not received the requested information.

Before we can complete our review, we must have sufficient information to show that all legal requirements have been met.

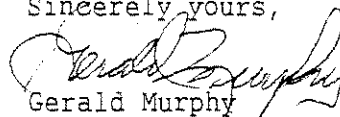
All information submitted in support of your application for exemption should be furnished under the signature of a principal officer or other appointed person acting with proper authorization or be attached to a properly signed cover letter.

We will hold your case open until the response date indicated above. If we have not received all information requested by that date, we will assume you do not wish to pursue the matter further and will administratively close your case. In that event, it will be considered by the Internal Revenue Service that you have not taken all reasonable steps to secure the determination and you will be treated as a taxable organization.

A copy of our previous letter is enclosed for your convenience. If you have any questions, please contact us at the telephone number shown above.

Thank you for your cooperation.

Sincerely yours,



Gerald Murphy
Exempt Organization Specialist

Enclosures:

Copy of our Previous Letter

LAW OFFICES
LICHTMAN, TRISTER, SINGER & ROSS
1666 CONNECTICUT AVENUE, N. W.
SUITE 500

WASHINGTON, D. C. 20009

(202) 328-1666

FAX: (202) 328-9162

ELLIOTT C. LICHTMAN
MICHAEL B. TRISTER
LINDA R. SINGER
GAIL E. ROSS
ELEANOR NACE^A
CYNTHIA M. LEWIN
SUSAN CHERTKOF MUNSAT^A
DIANA L. VELLOSO*

MICHAEL K. LEWIS
OF COUNSEL

^AALSO ADMITTED IN MD.

*ADMITTED IN IL.

November 30, 1997

Attn: Mr. Gerald Murphy
Internal Revenue Service
EO Group 7212, Stop 508-D
5240 Snappfinger Pk. Dr., Suite 190
Decatur, GA 30035

RE: National Biodiversity Advocacy Project
EIN 31-1568852

Dear Mr. Murphy:

I am writing in response to your letter of November 5 requesting additional information concerning the Form 1023 application for exemption filed by the National Biodiversity Advocacy Project ("NBAP"). Responses to your questions are provided below.

1. NBAP has no current intention of making payments to any members of the governing body, either directly or indirectly through financial interests in organizations with which NBAP will do business. Because all of the members of the NBAP governing board have expertise in the areas in which NBAP will be active, NBAP does not want to preclude the possibility of retaining any of the members to provide services in their fields in return for reasonable compensation (or less). Should such an occasion arise, however, the affected board member(s) would be recused from consideration of the retention and the remaining board members would consider comparable service providers and comparable fees in order to ensure the proposed compensation was reasonable.

In particular, it should be noted that the law firm of Meyer & Glitzenstein, which specializes in representing nonprofit environmental organizations, undertakes all of its representations either on a pro bono basis or at rates substantially below market rates. In no event would Meyer & Glitzenstein charge NBAP rates higher than those charged to other unrelated nonprofit clients. As previously stated, however, NBAP has no current intention of retaining Meyer & Glitzenstein.

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Internal Revenue Service
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2. As noted, the law firm of Meyer & Glitzenstein is currently donating office space to NBAP, but NBAP plans to lease its own space in the coming year. NBAP's facilities will not be used for any purpose other than for directly carrying out its work, and no director or employee will reside there. Although the office space has not yet been rented, NBAP anticipates that it will have no relationship with the landlord other than as a tenant.

3. Each of NBAP's activities is described in detail below, with the subparts of the question answered separately for each activity. Please note that the responses below involve proposed activities, because the organization has not yet engaged in any activities and will not do so until the IRS makes a determination regarding the organization's exempt status.

Activity 1: Media and public communication support for grassroots biodiversity activists

a. This will be the organization's primary activity. It will involve efforts to complement and supplement the efforts of biodiversity advocates by gaining greater national attention for the plight of imperilled species and ecosystems in different regions of the country. The purpose of these activities will be to enhance public understanding and awareness of the threats confronting many animals and plants that presently receive little or no attention. The hope and assumption of the organization is that such public understanding and awareness will lead to greater conservation commitments by both governmental entities and private organizations whose activities adversely affect imperilled animals and plants.

b. This activity will be initiated as soon as possible (within 3 or 4 months) after the organization raises sufficient funds to hire one or more experts in media and public communications. Since the organization intends to raise funds primarily through private foundations and since such foundations will not provide grants until an organization has obtained a determination of its exempt status, the timing of our ability to initiate this activity -- as with other activities -- depends on (1) when the IRS makes an exempt determination and (2) when the organization succeeds in raising sufficient funds to hire individuals with the requisite expertise.

c. As noted above, the activity will be conducted by one or more employees of the organization who have or develop expertise in media and public communications. Such persons have not yet

Attn: Mr. Gerald Murphy
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Page 3

been hired, and will not be until foundation funds are raised, and so they cannot be identified. The officers of the organization may also assist in these media and communications efforts. Such activities will be conducted in and from Washington, D.C., where the offices of the organization will be located.

In pursuing such activities, the organization will pursue national media interest in appropriate cases, maintaining a press list of environmental journalists and issuing press releases and related materials on a nationwide, regional, or local basis, as appropriate. The organization will also prepare and distribute op-ed pieces, letters to the editor, and other opinion pieces. The organization does not anticipate spending considerable funds on paid advertisements, but may engage in that form of public communication infrequently. The organization will also seek to distribute information through the Internet, especially to electronic media outlets which have been established and which focus on environmental and conservation issues, such as Greenwire and Greenlines.

d. In order to benefit from the anticipated media activities, an individual or organization must be involved in grassroots efforts to conserve or protect an animal or plant species, and there must be a determination that media coverage and public consciousness could be enhanced in such a way that efforts to conserve the species could be strengthened. The focus will be on selecting animals and plants in greatest need of such exposure -- i.e., species which are suffering grave threats but little if any public attention has been afforded their imperilment. There are many grassroots groups and biodiversity advocates around the country which have made extraordinary efforts to conserve an imperilled animal, plant, or ecosystem, but their efforts have been stymied by a lack of public awareness of the species or ecosystem. In short, the needs of a particular species and the potential for assisting it through NBAP's activities will be central criteria that will be used in choosing among potential projects.

e. No charges or fees are anticipated for this activity. Instead, NBAP will seek to raise foundation funds in order to pursue it.

f. The activity has not yet accomplished anything because it has not been initiated. The hope and intention is that it will accomplish better conservation and protection of imperilled animals, plants, and ecosystems throughout the country. The leadership of the organization has had considerable experience in

Attn: Mr. Gerald Murphy
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Page 4

endangered species protection efforts over the last ten years and strongly believes that the more the public knows about the plight of an imperilled animal or plant, the stronger are the conservation measures for that species. Having worked with many leading grassroots biodiversity activists over the past decade, the officers also know that many of the activists' efforts are worthy of national interest and concern but have not been the subject of widespread public awareness because they lack the resources, expertise, and national focus necessary to accomplish such awareness. It is believed that NBAP will be highly successful in gaining additional public awareness and concern for many imperilled animals and plants -- an important accomplishment in and of itself -- and that such awareness will likely translate into better on-the-ground conservation measures.

g. NBAP anticipates that approximately 50-75% of the organization's time and funds will be devoted to this activity which, as noted above, will be the centerpiece of the organization's efforts.

Activity 2: Participation on behalf of grassroots activists in federal and state administrative activities pertaining to endangered species, biodiversity, and animal welfare issues

a. This activity will be designed to assist activists concerned with endangered species, biodiversity, and animal welfare issues to effectively convey their views, through established federal and state administrative mechanisms, on the plight of imperilled species and ecosystems and related concerns. NBAP will comment on proposed rulemakings in connection with such issues, as well as file petitions to initiate rulemakings with federal and state agencies seeking actions that afford protection to species, ecosystems, and animals.

For example, the United States Fish and Wildlife Service -- the federal agency with jurisdiction over the federal Endangered Species Act -- frequently solicits public comment on proposed actions that have an enormous bearing on the work of activists seeking to protect species and ecosystems around the country. Unfortunately, many grassroots activists do not have the time, expertise, or proximity to Washington that are essential to take advantage of these opportunities in an effective and timely fashion. Accordingly, NBAP would seek to coordinate the filing of comments on such proposals.

Similarly, the federal Administrative Procedure Act authorizes members of the public to file formal petitions with

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November 30, 1997
Page 5

federal agencies seeking revisions to agency rules. There are many such possible petitions that could assist in the conservation of species and ecosystems around the country, but, once again, many grassroots activists do not have the time, expertise, or resources to take advantage of such opportunities.

b. This activity will be initiated as soon as possible (within 3 or 4 months) after the organization raises sufficient funds to hire one or more individuals capable of filing administrative comments and petitions. Since the organization intends to raise funds primarily through private foundations and since such foundations will not provide grants until an organization has obtained a determination of its exempt status, the timing of our ability to initiate this activity -- as with other activities -- depends on (1) when the IRS makes an exempt determination and (2) when the organization succeeds in raising sufficient funds to hire individuals with the requisite expertise.

c. As noted above, the activity will be conducted by one or more employees of the organization who have or develop expertise in filing such administrative comments and petitions. Such persons have not yet been hired, and will not be until foundation funds are raised, and so they cannot be identified. The officers of the organization may also assist in these efforts. Such activities will be conducted in and from Washington, D.C., where the offices of the organization will be located.

d. In order to benefit from the anticipated administrative commenting and petitioning activities, an individual or organization must be involved in grassroots efforts to conserve or protect an animal or plant species, and there must be a determination that participation in a federal or state administrative process would substantially enhance the ability of that individual or organization to conserve or protect an animal or plant species. The focus will be on selecting administrative activities that have the greatest chance of benefitting as many animal and plant species as possible. There are many grassroots groups and biodiversity advocates around the country which have made extraordinary efforts to conserve an imperilled animal, plant, or ecosystem, but their efforts have been stymied by a lack of knowledge and expertise in how to most effectively participate in federal and state administrative decisionmaking.

e. No charges or fees are anticipated for this activity. Instead, NBAP will seek to raise foundation funds in order to pursue it.

Attn: Mr. Gerald Murphy
Internal Revenue Service
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f. The activity has not yet accomplished anything because it has not been initiated. The hope and intention is that it will accomplish better conservation and protection of imperilled animals, plants, and ecosystems throughout the country. The leadership of the organization has had considerable experience in endangered species protection efforts over the last ten years and strongly believes that grassroots groups could make much more effective use of federal and state administrative processes, including by filing more effective and coordinated comments on proposals bearing on endangered species and ecosystems.

g. NBAP anticipates that approximately 15-25% of the organization's time and funds will be devoted to this activity.

Activity 3: Establishing a clearinghouse of information regarding grassroots biodiversity activities and conservation biologists with expertise in biodiversity conservation

a. The purpose of this activity would be to enhance the ability of grassroots activists to learn more about what other activists may be doing with regard to related species, ecosystems, or conservation problems. In addition, the function of the activity would be to facilitate the dissemination of information regarding conservation biologists and other scientists who have expertise in particular species, ecosystems, or other related areas and who may therefore be in an effective position to assist grassroots activists in their own conservation efforts.

b. This activity will be initiated as soon as possible (within 3 or 4 months) after the organization raises sufficient funds to hire one or more individuals capable of filing administrative comments and petitions. Since the organization intends to raise funds primarily through private foundations and since such foundations will not provide grants until an organization has obtained a determination of its exempt status, the timing of our ability to initiate this activity -- as with other activities -- depends on (1) when the IRS makes an exempt determination and (2) when the organization succeeds in raising sufficient funds to hire individuals with the requisite expertise.

c. As noted above, the activity will be conducted by one or more employees of the organization who can compile the necessary database. Such persons have not yet been hired, and will not be until foundation funds are raised, and so they cannot be identified. Such activities will be conducted in and from Washington, D.C., where the offices of the organization will be

Attn: Mr. Gerald Murphy
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Page 7

located.

d. Information from the clearinghouse will be available on request to any member of the public.

e. No charges or fees are anticipated for this activity. Instead, NBAP will seek to raise foundation funds in order to pursue it.

f. The activity has not yet accomplished anything because it has not been initiated. The hope and intention is that it will accomplish better conservation and protection of imperilled animals, plants, and ecosystems throughout the country. The leadership of the organization has had considerable experience in endangered species protection efforts over the last ten years and strongly believes that grassroots groups would benefit tremendously if there were a central database of conservation biologists and other scientific experts regarding particular species and ecosystems, as well as an easy means to gain access to the work of other grassroots groups.

g. NBAP anticipates that approximately 5-10% of the organization's time and funds will be devoted to this activity.

4. NBAP does not presently anticipate any educational programs or workshops along such lines. The activities that are anticipated are each described above in response to question 3.

5. No pamphlets, brochures, newspaper articles, newsletters, or similar materials concerning NBAP currently exist.

6. NBAP has not entered into any written leases, contracts, or agreements or submitted any grant proposals.

7. NBAP has not entered into any verbal agreements or proposed contracts. It does plan to hire a staff person, but has not yet begun recruiting. See response to question 9.

8. No officers, directors, members, or their relatives will receive a salary or other compensation from NBAP for their service in those capacities. An officer or director could receive reimbursement for expenses incurred on behalf of NBAP, for example for paying the phone bill for a board meeting by conference call. In that event, only actual costs would be reimbursed, as evidenced by receipts.

Additionally, a staff person could be asked to serve as

Attn: Mr. Gerald Murphy
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Page 8

secretary of the organization or to serve on the board. In that event, the staff person would continue to receive a salary for the staff position, although not in his or her capacity as an officer or director. Similarly, an officer or director could be retained to provide services to the organization in return for reasonable compensation (or less), although that is not anticipated. See response to question 1.

9. NBAP is hoping to raise sufficient funds to hire a full-time staff person to organize and direct its media, technical assistance, administrative proceeding, and clearinghouse programs and to write grant proposals. The proposed compensation is estimated at \$43,000 plus \$7,000 in fringe benefits, including social security, unemployment, vacation, sick leave, and health insurance, as shown in the estimated budget included with the Form 1023.

10. See attached statement of the President regarding reasonable compensation.

11. See attached statement of the President regarding title or ownership of books and educational materials.

12. As it did in its application, NBAP requests an advance ruling to December 31, 2001 to establish that it is a publicly supported organizations entitled to public charity status.

13. The two copies of the Form 872-C provided have been signed by the President and are appended hereto.

14. NBAP will not publish researched information. It will make available the names of biologists with particular expertise or information on grassroots activities in other areas of the country from its database, and will not charge for this information.

15. The staff person described in the response to line 9 will compile the database, and will spend an estimated 5-10% of his or her time on compiling and maintaining it and responding to requests for information.

16. The database information will be made available on request to members of the public who express a genuine interest in protecting endangered species and ecosystems and thereby furthering the mission of the organization.

17. NBAP does not plan to have contract or sponsored

Attn: Mr. Gerald Murphy
Internal Revenue Service
November 30, 1997
Page 9

research.

18. The database information will be compiled and maintained at NBAP. The information will not be made available earlier to some individuals rather than others who request it at the same time.

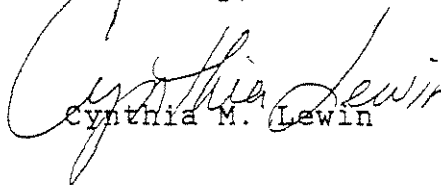
19. NBAP has not yet identified specific issues on which it intends to lobby, but foresees that it could attempt to influence legislation on endangered species, habitat preservation, and similar topics at the Federal, state, or local level. NBAP anticipates spending less than 10% of its staff time on direct and grassroots lobbying activity, and will devote no more of its expenditures to such activities than permitted under sections 501(h) and 4911 of the Internal Revenue Code. Currently it is anticipated that less than 10% of total expenditures will constitute expenditures to influence legislation within the meaning of those Code sections.

20. NBAP has not yet identified specific issues on which it intends to lobby, but could advocate the adoption or rejection of legislation at the Federal, state, and local levels. NBAP anticipates spending less than 10% of its staff and volunteer time on direct and grassroots lobbying activity, and will devote no more of its expenditures to such activities than permitted under sections 501(h) and 4911 of the Internal Revenue Code. Currently it is anticipated that less than 10% of total expenditures will constitute expenditures to influence legislation within the meaning of those Code sections. No more than 5% of total expenditures will be dedicated to grassroots lobbying, as permitted by the Code, and similarly it is not expected that more than 5% of staff time will be devoted to grassroots lobbying. NBAP does not expect to organize a significant volunteer lobbying effort.

* * *

We hope the above information is helpful to you. Thank you for your assistance with this matter.

Sincerely,


Cynthia M. Lewin

Attachments
cc: Eric Glitzenstein

Statement of President
in Response to Questions 10 and 11

I, Eric Glitzenstein, President of the National Biodiversity Advocacy Project ("NBAP"), hereby state and affirm as follows:

1. Any salaries and wages, together with fringe benefits or other forms of compensation (housing, transportation, and other allowances) paid to or provided to NBAP's employees, directors, or officers will not exceed a value which is reasonable and commensurate with the duties and working hours associated with such employment and with the compensation ordinarily paid persons with similar positions or duties.

2. All title or ownership of any books or other educational materials purchased with NBAP's funds will be held by NBAP.



Eric Glitzenstein

Form

872-C

Consent Fixing Period of Limitation Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code

OMB No. 1545-0056

(Rev. April 1996)

To be used with Form 1023. Submit in duplicate.

Department of the Treasury Internal Revenue Service

(See instructions on reverse side.)

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period,

NATIONAL BIODIVERSITY ADVOCACY PROJECT

1601 CONNECTICUT AVENUE N.W., STE 450 WASHINGTON, DC 20009-1035019

(Number, street, city or town, state, and ZIP code)

and the District Director of Internal Revenue, or Assistant Commissioner (Employee Plans and Exempt Organizations)

Consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

DECEMBER 31, 1997

Ending date of first tax year (Month, day, and year)

Form with fields for Name of organization, Date, Officer or trustee having authority to sign, Signature, Title, For IRS use only, District Director or Assistant Commissioner, and Date.

By

Form **872-C**

Consent Fixing Period of Limitation Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code

OMB No. 1545-0056

(Rev. April 1996)

To be used with Form 1023. Submit in duplicate.

Department of the Treasury
Internal Revenue Service

(See instructions on reverse side.)

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period,

NATIONAL BIODIVERSITY ADVOCACY PROJECT

.....
(Exact legal name of organization as shown in organizing document)

1601 CONNECTICUT AVENUE N.W., STE 450
WASHINGTON, DC 20009-1035019


.....
(Number, street, city or town, state, and ZIP code)

} and the
District Director of Internal Revenue, or Assistant Commissioner (Employee Plans and Exempt Organizations)

Consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year DECEMBER 31, 1997
.....
(Month, day, and year)

Name of organization (as shown in organizing document)	Date
NATIONAL BIODIVERSITY ADVOCACY PROJECT	12/1/97
Officer or trustee having authority to sign	
Signature ▶ 	Title ▶ <u>President</u>
For IRS use only	
District Director or Assistant Commissioner (Employee Plans and Exempt Organizations)	Date

By ▶

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
P. O. BOX 2000
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **DEC 18 1997**

NATIONAL ELECTRICITY ADVOCACY
PROJECT
C/O ERIC GLITZENSTEIN
1601 CONNECTICUT AVENUE NW STE 434
WASHINGTON, DC 20009-1075

Employer Identification Number
D: 1568837
EIN:
13033380032007
Contact Person:
D: A. BOWNING
Contact Telephone Number:
1301 241-8199
Accounting Period Ending
December 31
Foundation Status Classification:
170(b)(1)(A)(i)
Advance Ruling Period Begins:
May 12, 1997
Advance Ruling Period Ends:
December 31, 2001
Addendum Applied:
No

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code as an organization described in section 170(b)(1)(C).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(i).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make a final determination of your foundation status.

If we publish a notice in the Internal Revenue Bulletin stating that we

NATIONAL UNIVERSITIES ADVOCACY

will no longer treat you as a publicly supported organization. grantors and
readers may not rely on our determination after the date we publish the
notice. In addition, if you lose your status as a publicly supported organi-
zation and a grantor or contributor was responsible for, or was aware of, the
loss or failure to act, that resulted in your loss of such status, that person
may not rely on this determination from the date of the loss or failure to act.
Also, if a grantor or contributor learned that we had given notice that you
would be removed from classification as a publicly supported organization, then
that person may not rely on this determination as of the date he or she
acquired such knowledge.

If you change your purposes of support, your purposes, character, or method
of operation, please let us know so we can consider the effect of the change on
your exempt status and foundation status. If you amend your organizational
documents or bylaws, please send us a copy of the amended document or bylaws.
Also, let us know if changed in your name or address.

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

Organizations that are not private foundations are not subject to the pri-
vate foundation excise taxes under Chapter 42 of the Internal Revenue Code,
however, you are not automatically exempt from other federal excise taxes.
You have no questions about excise, employment, or other federal taxes, please
let us know.

Donors may deduct contributions to you as provided in section 170 of the
Internal Revenue 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.

Donors may deduct contributions to you only to the extent that such
contributions are gifts, with no consideration received. Ticket purchases and
similar payments in conjunction with fundraising events may not necessarily
qualify as deductible contributions, depending on the circumstances. Revenue
Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, gives
guidelines regarding when taxpayers may deduct payments for admission to, or
other participation in, fundraising activities for charity.

That functions to you are deductible by donors beginning May 10, 1997.

You are not required to file Form 990, Return of Organization Exempt From
Income Tax, if your gross receipts each year are normally \$25,000 or less. If
you receive a Form 990 envelope in the mail, 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.

If a return is required, it must be filed by the 15th day of the fifth

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NATIONAL RECEIPTIVITY AGENCY

month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$1,000 or 1 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$200 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not completed. So please be sure your return is complete before you file it.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 513 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated to the purposes of the organization as defined in section 513 of the Code.

You are required to make your annual return available for public inspection for three years after the return is due. You are also required to make available a copy of your exemption application, any supporting documents, and this exemption letter. Failure to make these documents available for public inspection may subject you to a penalty of \$20 per day for each day there is a failure to comply (up to a maximum of \$10,000 in the case of an annual return).

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, we will assign a number to you and advise you of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

This determination is based on evidence that your funds are dedicated to the purposes listed in section 101(c)(3) of the Code. To assure your continued exemption, you should keep records to show that funds are spent only for these purposes. If you distribute funds to other organizations, your records should show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), you must have evidence that the funds will remain dedicated to the required purposes and that the recipient will use the funds for those purposes.

If you distribute funds to individuals, you should keep good records showing the recipients' names, addresses, purposes of awards, manner of distribution, and relationship (if any) to members, officers, trustees or donors of funds to you, so that you can substantiate upon request by the Internal Revenue Service any and all distributions you made to individuals. (Revenue Ruling 56-304, C.B. 1936-2, page 306.)

If we said in the heading of this letter that an addendum applied, the addendum enclosed is an integral part of this letter.

Letter 1045 (09/08)

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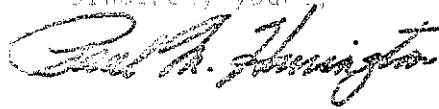
NATIONAL BIODIVERSITY ADVOCACY

Because this letter could help us resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

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

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



District Director

Enclosure(s)
Form 972-C

Form **872-C**

Consent Fixing Period of Limitation Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code

OMB No. 1545-0056

(Rev. April 1996)

To be used with Form 1023. Submit in duplicate.

Department of the Treasury
Internal Revenue Service

(See instructions on reverse side.)

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period,

NATIONAL BIODIVERSITY ADVOCACY PROJECT

1601 CONNECTICUT AVENUE N.W., STE 450
WASHINGTON, DC 20009-1035019

(Number, street, city or town, state, and ZIP code)

and the District Director of Internal Revenue, or Assistant Commissioner (Employee Plans and Exempt Organizations)

Consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year DECEMBER 31, 1997
(Month, day, and year)

Name of organization (as shown in organizing document)	Date
NATIONAL BIODIVERSITY ADVOCACY PROJECT	12/18/97

Officer or trustee having authority to sign	Title
Signature ► <i>[Handwritten Signature]</i>	President

For IRS use only

District Director or Assistant Commissioner (Employee Plans and Exempt Organizations)	Date
<i>Paul M. Harrington</i>	12/18/97

By ► *Brenda Wilkins, E.O. Revere*