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

Date: FEB 0 3 2005

BEAK N WINGS INC C/O DEAN TYSON 6600 METCALF OVERLAND PARK, KS 66202

Employer Identification Number: 77-0630832 DLN: 17053293005014 Contact Person: ROGER W VANCE ID# 31173 Contact Telephone Number: (877) 829-5500 Accounting Period Ending: DECEMBER 31 Public Charity Status: 509(a)(2) Form 990 Required: YES Effective Date of Exemption: APRIL 15, 2004 Contribution Deductibility: Advance Ruling Ending Date: DECEMBER 31, 2008

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. During your advance ruling period, you will be treated as a public charity. Your advance ruling begins with the effective date of your exemption and ends with advance ruling ending date shown in the heading of the letter.

Shortly before the end of your advance ruling period, we will send you Form 8734, Support Schedule for Advance Ruling Period. You will have 90 days after the end of your advance ruling period to return the completed form. We will then notify you, in writing, about your public charity status.

Please see enclosed Information for Exempt Organizations Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

BEAK N WINGS INC

Sincerely,

Toda C. Townson

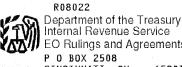
Director, Exempt Organizations

Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c)(3)

Form 872-C

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9125

Internal Revenue Service EO Rulings and Agreements

CINCINNATI OH 45201

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BEAK N WINGS INC % DEAN TYSON PO BOX 9228 SHAWNEE MSN KS

66201-1828286

770630832

Date of this notice: November 10, 2008 Notice Number: CP-158
Taxpayer Identification Number: 77-0630832

Advance Ruling Period Ending Date: December 31, 2008

For assistance, call: 1-877-829-5500

Our records indicate that you were issued an advance ruling letter that treated you as a public charity, rather than a private foundation, during an advance ruling period that ends on the date indicated above. That letter required you to file IRS Form 8734 at the end of your advance ruling period to establish that you qualify as a public charity.

New IRS regulations changed the procedures governing your public charity status. You are no longer required to file Form 8734 at the end of the ruling period. The regulations also provide that donors can rely on your advance ruling letter with respect to your public charity status unless the IRS changes that status, based on the organization no longer meeting an applicable public support test, and publishes notice of the change.

If you have received Form 8734 from the IRS, please do not file it. Please keep your advance ruling letter along with this letter for your permanent records.

The regulations also changed the rules for computing public support, consistent with the redesigned Form 990, Return of Organization Exempt from Income Tax. For more information regarding those rules and the redesigned Form 990, please see the IRS website at www.irs.gov/eo.