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

DEPARTMENT OF THE TREASURY

Date: MAR 0 9 2012

OJO CALIENTE RESTORATION SOCIETY C/O BUDDY MONTOYA 1304 COPPER ST TRUTH OR CONSEQUENCE, NM 87901

Employer Identification Number: 26-3751094 DLN: 17053123335041 Contact Person: GREGORY WOO ID# 95340 Contact Telephone Number: (877) 829-5500 Accounting Period Ending: June 30 Public Charity Status: 170(b)(1)(A)(vi) Form 990 Required: Effective Date of Exemption: October 24, 2008 Contribution Deductibility: Yes Addendum Applies: Yes

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. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Sincerely,

Lois G. Lerner

Director, Exempt Organizations

Enclosure: Publication 4221-PC

Letter 947 (DO/CG)

OJO CALIENTE RESTORATION SOCIETY

ADDENDUM

This letter have not determine the effect of the conservation easement program would have on your exempt status until such time you notify the Service of the operations of your conservation easement program and provide necessary documents regarding same.