Date: SEP 27 2012

FRIENDS OF THE AMELIA ISLAND TRAIL INC
PO BOX 16113
FERNANDINA BEACH, FL 32034

Employer Identification Number: 46-0688424 DLN: 17053258330002. Contact Person: JEFFERY A CULLEN ID# 31215 Contact Telephone Number: (877) 829-5500 Accounting Period Ending: December 31 Public Charity Status: 170(b)(1)(A)(vi) Form 990 Required: Effective Date of Exemption: July 24, 2012 Contribution Deductibility: Addendum Applies: No

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.

-2-

FRIENDS OF THE AMELIA ISLAND TRAIL

Sincerely,

Holly O. Paz Director, Exempt Organizations Rulings and Agreements

Enclosure: Publication 4221-PC