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OGDEN UT 84201-0034

OMB Clearance No.: 1545-0052

In reply refer to: 0425867131
Aug. 11, 2016 LTR 2697C 0 R
68-0526252 201512 44

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BODC: TE

THE WINGS LIKE EAGLES FOUNDATION
PO BOX 27506
TUCSON AZ 85726

REC'D REJECT CO. SEP 08 2016

032839

Taxpayer Identification Number: 68-0526252
Form: 990-PF
Tax Period: Dec. 31, 2015
29491-191-04104-6

Dear Taxpayer:

We received the Form 990-PF you filed for the tax period shown above and find we need additional information. When responding please send only the requested information. Do not send a complete copy of your return unless the requested information changes your original return.

Schedule B is either missing or incomplete. Schedule B, Schedule of Contributors, is a required attachment for all organizations that file a Form 990, 990-EZ, or 990-PF. You need to complete and attach Schedule B or certify you do not meet the requirements of Schedule B. Guidelines for filing Schedule B can be found in Form 990, Form 990-EZ, or Form 990-PF instructions. These instructions can be obtained through our website at www.irs.gov.

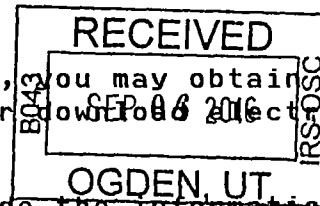
Check here if the organization is not required to attach Schedule B. You must also sign the declaration at the end of this letter.

If you need additional forms or schedules, you may obtain them by calling 1-800-TAX-FORM (1-800-829-3676) or downloading electronically fillable forms at www.irs.gov.

Using the enclosed envelope, please provide the information within 30 days from the date of this letter. To avoid delays in processing:

1. Attach a copy of this letter to the front of your reply,
2. Do not send a copy of your original return because it doesn't have the information we need.
3. Write your Employer Identification Number on the top of each form you send to us.
4. Sign the declaration at the end of this letter and send it to us with the information we have requested.

If you aren't able to send us some of the information, please send us a written explanation.



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We do not consider your tax return filed until we have all the information we need to process it. The date when we receive the information requested by this letter is the date we consider your return filed. The law provides a penalty of \$20 a day for filing an incomplete return. The maximum penalty may be as much as \$10,000 or five percent of the gross receipts for the year, whichever is less. If your organization has gross receipts exceeding \$1,000,000, the law provides a penalty of \$100 a day for filing an incomplete return. The maximum penalty may be as much as \$50,000.

If you wish to send the information by fax, our fax number is 801-620-6607. We will not be able to acknowledge receipt of your fax due to the high volume of faxes we receive. Do not send an additional copy by mail. Doing so could delay the processing of your return. Please include a cover sheet containing the following information:

Date: 9/1/16
Attention: Reject Unit - Mail Stop 6121
Control Number: 29491-191-04104-6
Your Name: Kimberly Clements
Your Employer Identification Number: 680526252
Tax Period: 2015
Number of Pages of Faxed Material (including the cover sheet): _____

If you have any questions, please call us toll free at 1-877-829-5500. If you prefer, you may write us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and your telephone number with the hours we can reach you. Also, you should keep a copy of this letter for your records.

Telephone Number 520, 3496137 Hours 8-5 MDT

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DECLARATION

Under penalties of perjury, I declare that I have examined the return identified in this letter, including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. I understand that this declaration will become a permanent part of that return.



Signature of Officer or Trustee

9/1/16

Date

VICE PRESIDENT

Title

032839