

Internal Revenue Service

Date: May 19, 2006

ANIMAL PLACE
3448 LAGUNA CREEK TRL
VACAVILLE CA 95688-9724

**Department of the Treasury
P.O. Box 2508
Cincinnati, OH 45201**

Person to Contact:

Kim A. Chambers 31-07674
Customer Service Specialist

Toll Free Telephone Number:
877-829-5500

Federal Identification Number:
68-0200668

Dear Sir or Madam:

This is in response to your request of May 19, 2006, regarding your organization's tax exempt status.

In April 1994 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under section 509(a)(2) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,

Janna K. Skufca, Director, TE/GE Customer
Account Services