



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248567573
Sep. 16, 2009 LTR 4168C E0
55-0886805 000000 00

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BODC: TE

DOGPAW

13504 NE 84TH
VANCOUVER WA 98682-3091

028006

Employer Identification Number: 55-0886805
Person to Contact: MR. NIERMANN
Toll Free Telephone Number: 1-877-829-5500

Dear TAXPAYER:

This is in response to your request of Sep. 04, 2009, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in MARCH 2005, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

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

Sincerely yours,

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I