

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
2 CUPANIA CIRCLE
MONTEREY PARK, CA 91755-7431

DEPARTMENT OF THE TREASURY

Date:

MAR 13 1997

PRISON PET PARTNERSHIP PROGRAM
C/O DOUG HOWIE
P O BOX 17
GIG HARBOR, WA 98335-0017

Employer Identification Number:
91-1487894
Case Number:
956351113
Contact Person:
EO CUSTOMER SERVICE
Contact Telephone Number:
(213) 894-2289
Addendum Applies:
No

Dear Applicant:

Based on the information you recently submitted, we have classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Internal Revenue Code because you are described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in 501(c)(3) is still in effect.

This classification is based on the assumption that your operations will continue as you have stated. If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status.

This supersedes our letter dated May 31, 1995.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

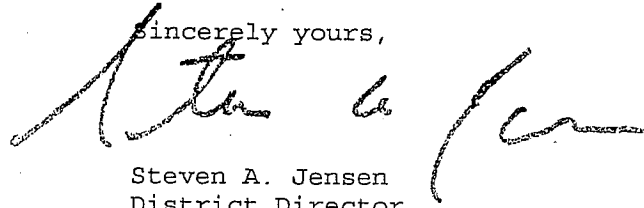
Because this letter could help resolve any questions about your private foundation status, you should keep it in your permanent records.

Letter 1078 (DO/CG)

PRISON PET PARTNERSHIP PROGRAM

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "Steven A. Jensen". The signature is written in dark ink and is positioned to the right of the typed name.

Steven A. Jensen
District Director