

Internal Revenue Service

Date: April 21, 2006

WILLAMETTE HUMANE SOCIETY
PO BOX 13005
SALEM OR 97309-1005

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

Person to Contact:
Lois Parrott 31-07342
Customer Service Specialist
Toll Free Telephone Number:
877-829-5500
Federal Identification Number:
93-0577975

Dear Sir or Madam:

This is in response to your request of April 21, 2006, regarding your organization's name change. We have updated our records to reflect the name change as shown above.

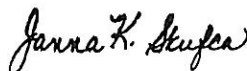
In September 1966 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

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