Internal Revenue Service

District Director Department of the Treasury

P.O. Box 2350, Los Angeles, Calif. 90053

Person to Contact: J. Teague

Telephone Number: (213) 894-2336

Refer Reply to: EO (0715) 96

Date: August 19, 1996

Southern Oregon Humane Society 2910 Table Rock Road Medford, OR. 97501-1518

EIN: 93-0391640

Dear Taxpayer:

This letter is in response to your request for a copy of the determination letter for the above named organization.

Our records indicate this organization was recognized to be exempt from Federal Income Tax in March 1953 as described in Internal Revenue Code Section 501(c)(3). It is further classified as an organization that is not a private foundation as defined in Section 509(a) of the Code, because it is an organization described in Section 170(b)(1)(A)(vi).

The exempt status for the determination letter issued in March 1953 continues to be effect.

If you need further assistance, please contact our office at the above address or telephone number.

Sincerely,

J. Teague

Disclosure Assistant