

Internal Revenue Service

Date: January 17, 2007

CANINE COMPANIONS FOR
INDEPENDENCE
2965 DUTTON AVE
SANTA ROSA CA 95407

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

Person to Contact:

Ms. Jackie Johnson 31-07453
Customer Service Representative

Toll Free Telephone Number:

877-829-5500

Federal Identification Number:

94-2494324

Dear Sir or Madam:

This is in response to your request of January 17, 2007, regarding your organization's tax-exempt status.

In February 1979 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 sections 509(a)(1) and 170(b)(1)(A)(vi) 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,



Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations 1



November 30, 1978

In reply refer to
344:GWH:bv:g

Canine Companions for Independence, Inc.
4945 Grange Road
Santa Rosa, CA 95404

Purpose : Charitable
Form of Organization : Corporation
Accounting Period Ending: December 31
Organization Number :

On the basis of the information submitted and provided your present operations continue unchanged or conform to those proposed in your application, you are exempt from state franchise or income tax under Section 23701d, Revenue and Taxation Code. Any change in operation, character or purpose of the organization must be reported immediately to this office so that we may determine the effect on your exempt status. Any change of name or address also must be reported.

You are required to file Form 199 (Exempt Organization Annual Information Return) or Form 199B (Exempt Organization Annual Information Statement) on or before the 15th day of the 5th month (4 1/2 months) after the close of your accounting period. See annual instructions with forms for requirements.

You are not required to file state franchise or income tax returns unless you have income subject to the unrelated business income tax under Section 23731 of the Code. In this event, you are required to file Form 109 (Exempt Organization Business Income Tax Return) by the 15th day of the 3rd month (2 1/2 months) after the close of your annual accounting period.

If the organization is incorporating, this approval will expire unless incorporation is completed with the Secretary of State within 60 days.

Exemption from federal income or other taxes and other state taxes requires separate applications.

Anderson Scott, Manager
Exempt Organization Section
Telephone (800) 852-0370

cc: J. K. Derham
Secretary of State
Registrar of Charitable Trusts