WALKER WATER CO.

Internal Revenue Service

District Director

Department of the Treasury

35 Tillary St., Brooklyn, NY 11201

Date: APR 2 4 1991

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Animal Welfare Society, Inc. P.O. Box 43 West Kennebunk, ME 04094

Person to Contact: Clifton G. Belnavis Contact Telephone Number: (718) 780-4501 EIN: 23-7018176

Dear Sir or Madam:

Reference is made to your request for verification of the tax exempt status of Animal Welfare Society, Inc.

A determination or ruling letter issued to an organization granting exemption under the Internal Revenue Code remains in effect until the exempt status has been terminated, revoked or modified.

Our records indicate that exemption was granted as shown below.

Sincerely yours.

With the Mary

William P. Marshall District Disclosure Officer

Name of Organization: Animal Welfare Society, Inc.

Date of Exemption Letter: April 1969

Exemption granted pursuant to section 501(c)(3) of the Internal Revenue Code.

Foundation Classification (if applicable): Not a private foundation as you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.