

CINCINNATI OH 45999-0038

In reply refer to: 0248404892
Mar. 14, 2008 LTR 4168C E0
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BODC: TE

SOCIETY FOR THE IMPROVEMENT OF
CONDITIONS FOR STRAY ANIMALS
PO BOX 292463
KETTERING OH 45429-0463634



017324

Employer Identification Number: 23-7367199
Person to Contact: Jeff Seibert
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Mar. 07, 2008, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in December 1974, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Michele M. Sullivan

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