

**Internal Revenue Service**

**Date:** February 13, 2007

K9COLA CITIZENS FOR OFF-LEASH AREAS  
PO BOX 992  
CEDAR RAPIDS IA 52406-0992

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

**Person to Contact:**

Paul Perry 31-07423  
Customer Service Representative

**Toll Free Telephone Number:**  
877-829-5500

**Federal Identification Number:**  
42-1517118

Dear Sir or Madam:

This is in response to your request of February 13, 2007, regarding your organization's tax-exempt status.

In September 2001 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,



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