

Internal Revenue Service

District Director

Date: MAR 05 1992

The Humane Association of Wilson
County Inc.
330 N Cumberland
Lebanon, TN 37087-2721

Department of the Treasury
Returns Program Management
Staff - Taxpayer Assistance
P.O. Box 1055 - Room 1109
401 West Peachtree St., NW
Atlanta, GA 30370

Date of Inquiry:
02/20/92

Refer Reply To:
RPH:EO:TPA:1109

EIN: 62-1048196

FFN: 580009371

Dear Taxpayer:

This is in response to your request for confirmation of your exemption from Federal income tax.

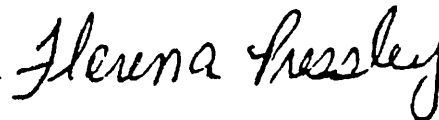
You were recognized as an organization exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code by our letter of May, 1980. You were further determined not to be a private foundation within the meaning of section 509(a) of the Code because you are an organization described in section 170(b)(1)(A)(vi) and 509(a)(1).

Contributions to you are deductible as provided in section 170 of the Code.

The tax exempt status recognized by our letter referred to above is currently in effect and will remain in effect until terminated, modified or revoked by the Internal Revenue Service. Any change in your purposes, character, or method of operation must be reported to us so we may consider the effect of the change on your exempt status. You must also report any change in your name and address.

Thank you for your cooperation.

Sincerely,



Exempts Organizations
Coordinator