Date: MAR 18 2009

ROCKY MOUNTAIN COCKER RESCUE INC PO BOX 482

PARKER, CO 80134-0482

Employer Identification Number: 26-4170396

DIAN .

17053057010039 Contact Person:

DEL TRIMBLE

ID# 31309

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

December 31

Public Charity Status:

170 (b) (1) (A) (vi)

Form 990 Required:

Effective Date of Exemption:

Febraury 17, 2009

Contribution Deductibility:

Yes

Addendum Applies:

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

ROCKY MOUNTAIN COCKER RESCUE INC

Sincerely,

Robert Choi Director, Exempt Organizations

Rulings and Agreements

Enclosures: Publication 4221-PC