

Internal Revenue Service  
Director, Exempt Organizations  
Rulings and Agreements

Department of the Treasury  
P.O. Box 2508 - Room 4511  
Cincinnati, Ohio 45201

Date: January 4, 2008

Planet Dog Foundation  
322 Fore Street  
Portland, ME 04101

Employer Identification Number:  
01-0537471

Person to Contact - Group #:  
Karen Batey - 7824  
ID# 31-08653

Contact Telephone Numbers:  
513-263-4958 Phone  
513-263-4590 Fax

Response Due Date:  
January 25, 2008

Dear Sir or Madam:

We received the financial information you submitted for your advance ruling period. Before we can make a final determination on your foundation status, we will need the additional information on the attached list. This information must be submitted by the response due date shown above.

If we do not receive the information, we will presume that you are a private foundation in accordance with section 1.508-1(b) of the Income Tax Regulations. For purposes of section 507(d) and 4940 of the Internal Revenue Code, you will be treated as a private foundation as of the first day of your first tax year for purposes of section 509(a)-3(e)(2) of the Regulations.

If you do not provide the requested information in a timely manner, the Internal Revenue Service will consider that you have not taken all reasonable steps to secure the determination you requested. Under section 7428(b)(2) of the Code, if you do not take all reasonable steps in a timely manner to secure the determination, this may be considered as a failure to exhaust administrative remedies available to you within the Service. Therefore, you may lose your rights to a declaratory judgement under section 7428 of the Code.

If you have any questions, concerning this matter, or you cannot meet the response due date, please contact the person whose name and telephone number are shown in the heading of this letter.

Thank you for your cooperation.

Sincerely yours,



Karen Batey  
Exempt Organizations Specialist

Flu call - 1/16/08 →  
we may qualify - never submitted '05/06  
2000-2004 -  
NOT W6 2/3  
Enclosure

we need 33 1/3, if we have over 10% under certain we may qualify

Planet Dog Foundation  
01-0537471

Note: Your response to this letter must be submitted over the signature of an authorized person or of an officer of the organization.

PLEASE ATTACH A COPY OF THIS LETTER TO ALL CORRESPONDENCE.

Additional Information Requested:

1. Correspondence was submitted regarding Form 8734 for your organization from your CPA. Please complete the enclosed Form 2848, Power of Attorney and Declaration of Representative, for your CPA. Be sure to list Form 8734 under item 3, Tax Matters.
2. You submitted Form 8734 for 2000-2004. Please complete the enclosed Form 8734 with your financial data from 2003-2007 *2003-2006 Included* be sure to have an officer or director sign and date the bottom of the second page.
3. Please complete items 12a and 12b. Note: We cannot accept a response of "N/A". If the correct response is "0" or "none", please state "0" or "none".
4. Please complete items 13a and 13b. Note: We cannot accept a response of "N/A". If the correct response is "0" or "none", please state "0" or "none".

PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO:

US Mail:

Internal Revenue Service  
Exempt Organizations  
P. O. Box 2508  
Cincinnati, OH 45201  
ATT: Karen Batey  
Room 4511  
Group 7824

Street Address:

Internal Revenue Service  
Exempt Organizations  
550 Main St, Federal Bldg.  
Cincinnati, OH 45202  
ATT: Karen Batey  
Room 4511  
Group 7824