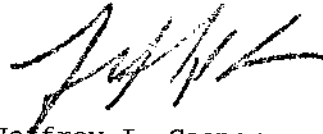


GREAT PLAINS SEARCH AND RESCUE K9S

Sincerely,

A handwritten signature in black ink, appearing to read "Jeffrey I. Cooper". The signature is stylized with a large initial "J" and a long horizontal stroke at the end.

Jeffrey I. Cooper
Director, Exempt Organizations
Rulings and Agreements

Letter 5436