

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
2 CUPANIA CIRCLE
MONTEREY PARK, CA 91755-7406

DEPARTMENT OF THE TREASURY

Date: **SEP 05 1995**

WESTERN HUMANE EDUCATORS
ASSOCIATION
C/O CHAR DRENNON
171 BEL MARIN KEYS BLVD
NOVATO, CA 94949-6105

Employer Identification Number:

94-3146809

Case Number:

955236005

Contact Person:

TYRONE THOMAS

Contact Telephone Number:

(213) 894-2289

Our Letter Dated:

February 10, 1992

Addendum Applies:

No

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(2).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(2) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(2) organization.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,



Richard R. Orosco
District Director

A0616423

ENDORSED - FILED
In the office of the Secretary of State
of the State of California

JUL 28 2004

**Association of
Professional Humane Educators**

KEVIN SHELLEY
Secretary of State

**Certificate of Amendment of
Articles of Incorporation**

OFFICERS

President
Carol Shelley, CA

Vice President
Jane D. Mung, RI

Treasurer
Liz Baranowski, CA

Secretary
Judy Johnson, CA

Membership Secretary
Kelley Fison, CA

The undersigned certify that:

1. We are the president and the secretary, respectively, of Western Humane Educators' Association, a California corporation, C 1667920.

2. Article I of the Articles of this corporation is amended to read as follows:
The name of the association is Association of Professional Humane Educators, a non-profit organization.

3. The foregoing amendment of Article I of Incorporation has been duly approved by the board of directors.

4. The foregoing amendment of Articles of Incorporation has been duly approved by the required vote of the members.

We further declare under penalty of perjury under the laws of the State of California that the matters set forth in this certificate are true and correct of our knowledge.

Date: July 20, 2004

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