INTERNAL REVENUE SERVICE P. O. BOX 2508 CINCINNATI, OH 45201

Date: JUN 12 2013

THE PET PROFESSIONAL GUILD INC C/O JOANNE N TUDGE 1778 LINDA LN BONIFAY, FL 32425

Employer Identification Number:

38-3980303

DLN:

17053092360043 Contact Person:

JULIE CHEN

ID# 31261

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

December 31

Form 990 Required:

Yes

Effective Date of Exemption:

February 7, 2013

Contribution Deductibility:

Addendum Applies:

No

Dear Applicant:

We are pleased to inform you that upon review of your application for taxexempt status we have determined that you are exempt from Federal income tax under section 501(c)(6) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Please see enclosed Publication 4221-NC, Compliance Guide for Tax-Exempt Organizations (Other than 501(c)(3) Public Charities and Private Foundations), for some helpful information about your responsibilities as an exempt organization.

Sincerely,

Holly O. Paz

Director, Exempt Organizations

Rulings and Agreements

Enclosure: Publication 4221-NC