

Internal Revenue Service
P. O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: **SEP 19 2006**

COMPASSION & CHOICES ACTION NETWORK
PO BOX 101810
DENVER CO 80250-1810

Person to Contact:

Michelle Jones
ID# 31-07675

Toll Free Telephone Number:

877-829-5500

Employer Identification Number:

84-1328830

Group Exemption Number:

5279

Dear Sir or Madam:

This is in response to the amendment to your organizations Articles of Incorporation filed with the state on May 8, 2006. We have updated our records to reflect the name change as indicated above.

Our records indicate that a determination letter was issued in October 2005 that recognized you as exempt from Federal income tax. Our records further indicate that you are currently exempt under section 501(c)(4) of the Internal Revenue Code.

Based on the information supplied, we recognized the subordinates named on the list you submitted as exempt from Federal income tax under section 501(c)(4) of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Cindy Westcott
Manager, Exempt Organizations
Determinations

Internal Revenue Service

Date: January 14, 2004

End-of-Life Choices
P.O. Box 101810
Denver, CO 80250-1810

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:
Ms. Benson #31-07273
Customer Service Representative
Toll Free Telephone Number:
8:00 a.m. to 6:30 p.m. EST
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
84-1328830

Dear Sir or Madam:

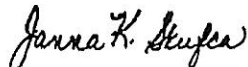
Thank you for submitting the information shown below. The changes indicated do not adversely affect the exempt status of your organization. The exemption letter previously issued continues in effect.

Please advise us of any future change in the character, purpose, method of operation, name, or address of your organization. Such notification is a requirement for retaining exempt status.

Please accept our apology for the delay in responding to your request and for any inconvenience this may have caused you or your organization.

Thank you for your cooperation.

Sincerely,



Janna K. Skufca, Acting Director, TE/GE
Customer Account Services

Item: Name change

Internal Revenue Service
District Director

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: NOV 03 1998

The Hemlock Society USA
P O Box 101810
Denver, CO 80250

Person to Contact:
Ms R Parker
Telephone Number:
877-829-5500
Fax Number:
513-684-5936
Federal Identification Number:
84-1328830

Dear Sir or Madam:

This is in response to your inquiry dated July 22, 1998 regarding your name change. Please note we have corrected our records to reflect the name as shown above. We have recorded this change as part of your permanent record.

In August of 1994 we issued a determination letter that recognized your organization as exempt from federal income tax under section 501(c)(4) of the Internal Revenue Code. That letter is still in effect.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$200 or more paid to each employee during a calendar year. Your organization is also liable for tax under the Federal Unemployment Tax Act for each employee to whom it pays \$50 or more during a calendar quarter if, during the current or preceding calendar year, the organization had one or more employees at any time in each of 20 calendar weeks or it paid wages of \$1,500 or more in any calendar quarter.

If your organization's character, method of operation, or purposes change, please let us know so we can consider the effect of the change on the organization's exempt status. Also, your organization should inform us of all changes in its name or address.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

Because your organization is not one described in section 170(c) of the Code, donors may not deduct contributions made to it. You should advise your organization's contributors to that effect.

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Internal Revenue Code. If your organization is subject to this tax, it must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your organization's activities are unrelated trade or business as defined in Code section 513.

The Hemlock Society USA
84-1328830

As this letter could help resolve any questions about your organization's exempt status, you should keep it with your organization's permanent records.

Please direct any questions to the person identified in the heading of this letter.

This letter affirms the exempt status of your organization.

Sincerely,


C. Ashley Bullard
District Director