



LIFE INSURANCE POLICIES

This is a relatively simple and inexpensive way to leave a substantial gift to PAWS, regardless of your age. By naming PAWS as the beneficiary of your life insurance policy you can immediately enjoy a tax deduction equal to its present day cash/replacement value, knowing PAWS will receive the full policy amount upon your death.

CHARITABLE TRUSTS, ANNUITIES AND LIFE ESTATES

The establishment of any trust, annuity or the transfer of interest in a life estate always requires an attorney with expertise in the field.

CHARITABLE REMAINDER TRUST

This is the most commonly used trust. Under a charitable remainder trust you would transfer your interest in property to the trust which would pay you a variable income for the rest of your life, depending upon the value of the trust principle at any given time. Upon death, the trust assets become the property of PAWS. Almost any property from stocks to real estate to

artworks can fund a charitable remainder trust. When the charitable remainder trust is established it locks in the value of the trust principle and provides an immediate tax deduction while avoiding capital gains taxes. Because of tax benefits this income is usually more than the donor would have received had the property been kept.

CHARITABLE REMAINDER ANNUITY TRUST

Here, unlike the charitable remainder trust, you would receive a fixed rather than a variable income for the rest of your life, based upon the trust's initial asset value. You can also name another person or persons to receive the income. The trust principle becomes the property of PAWS after the last income beneficiary dies.

LIFE ESTATES

Life estates are an interest in real property for the life of the donor. By reserving a life estate for yourself and transferring the remainder interest to PAWS you retain your full rights to live on and use the property or rent or sell those rights as long as you live. You also receive an immediate income tax deduction for the value of the remainder interest. Upon your death the full property interest goes to PAWS.



GETTING PROFESSIONAL ADVICE

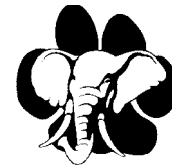
You will need to consult an estate planning attorney to:

1. Help you write a will that properly names your beneficiaries and conforms to legal requirements for wills. These requirements vary from state to state.
2. Help you consider the comparative tax consequences of your planned giving options.
3. Assist you in creating a trust or annuity, or to transfer title to a life estate interest in real estate.

PAWS will happily provide any financial or program information to you or to any professional you choose.

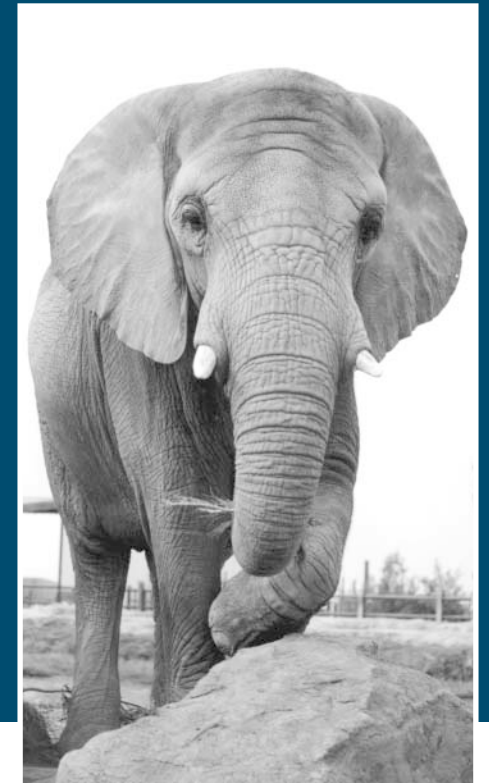
PAWS IS ACCOUNTABLE TO OUR CONTRIBUTORS

Upon your request, PAWS will keep you informed about how your gift is used to support our programs, and we will provide you with PAWS' most recent financial statements.

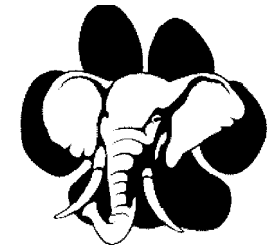


FOR MORE INFORMATION

Call or email PAWS at
(209) 745-2606 or
elephus@softcom.net



PAWS' Guide To Major Gifts & Planned Giving





Whether you are a longtime supporter or a new friend, we greatly appreciate your interest in our work and in our sanctuaries. The Performing Animal Welfare Society (“PAWS”) was founded in 1984 by Patricia Derby and Ed Stewart. PAWS is a tax exempt 501 (C)(3) charitable organization. Because of the support of friends like you, PAWS has evolved into the leading organization in this country for the protection of captive wildlife and exotic animals used in the exhibition, entertainment and sports industries. In our sanctuaries PAWS provides 24 hour care, 7 days a week, 365 days a year to an ever-increasing number of captive wild animals that require constant attention, specialized diets and housing and frequent veterinary care.

PAWS currently operates two sanctuaries and is developing the third. In our main facility in Galt, California, PAWS cares for approximately 70 animals on 30 acres. The animals in Galt include two Asian and two African elephants, tigers, lions, bears, leopards, mountain lions, wolves, a wallaroo and a wallaby, and nonhuman primates. PAWS’ second sanctuary is the Amanda Blake Memorial Wildlife Refuge at Rancho Seco Park in Herald, California. There, PAWS cares for exotic hoof stock including oryx and exotic deer on 70 acres leased from the Sacramento Municipal Utility District (SMUD).

PAWS’ third sanctuary, Ark 2000, will be unique to the United States—our goal is to open Ark 2000 in Spring 2002. Located on 2300 acres in San Andreas, Calaveras County, California, Ark 2000 is an open

sanctuary that will provide the elephants, tigers, lions and bears with spacious natural habitats without visible cages. Thanks to the pro bono design work of world-renowned zoo architects Jones & Jones, Ark 2000 will provide the most progressive habitats for PAWS’ exotic residents with minimum negative impact on the natural contours of the land and a commitment to preserve and protect native wildlife. PAWS is conducting a capital campaign to build the infrastructure necessary to relocate many of the animals from Galt to Ark 2000. Because many of these animals, such as the elephants, can look forward to a life span nearly as long as those of humans, we must secure the resources today to guarantee them a dignified future after we have passed.

The animals PAWS shelters are representative of the thousands of captive wild animals who are used and abused by man and then often discarded. Unfortunately, there is an endless supply of abused and neglected captive wildlife. Too frequently, wild animals are captured merely because of animal-human conflict due to encroaching development into habitat. PAWS must turn away scores of animals each year because our present facilities cannot accommodate any more. As PAWS develops Ark 2000 we will be able to accept additional animals into our new sanctuary and make a difference in that many more lives.



HOW YOU CAN LEAVE A LEGACY FOR THE ANIMALS AT PAWS’ SANCTUARIES

PAWS’ staff and volunteers are frequently asked how PAWS members and supporters can make a major gift during their life or upon their death. Following are just a few ways in which you can leave a legacy for the animal residents at PAWS’ sanctuaries. In many cases you may also enjoy significant tax benefits. Please consult your attorney, accountant or other appropriate professional to determine the best choice to accommodate your wishes and provide a practical gift for the animals. You can either designate your gift for a specific program or project or make a general contribution, which will be used to support all of PAWS’ programs and services.

OUTRIGHT GIFTS

At any time during your life you can give cash, securities, real estate or personal property as an outright gift to PAWS. In the case of securities and real estate you could then enjoy the tax benefit of avoiding capital gains taxes while taking the full charitable deduction.

BEQUESTS

By remembering PAWS in your will you can feel confident in the future continuing care for the animals. Your bequest can be in any form: cash, real estate, securities or personal property, and can be either a specific item or amount, a percentage of your estate, or the residuary of your estate.

PAWS believes that wild animals are best left in the wild, and we work with other organizations worldwide to protect shrinking habitat and help resolve animal-human conflicts—the only hope to prevent the extinction of so many of the world’s creatures.

PAWS relies upon our members and supporters to help us build and maintain proper facilities, health care, quality nutrition and qualified staff. Because PAWS receives no public funds we must look to individuals such as yourself to support the animals and our programs today and to provide a legacy for their future. This brochure suggests a few ways that you can make a difference now and tomorrow to ensure that captive wildlife will always have a PAWS sanctuary they can call “home.”

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