



education|evolving

A joint venture of the Center for Policy Studies and Hamline University

TO: Karen Gries, Larson Allen
FROM: Jon Schroeder, Center for Policy Studies
DATE: October 1, 2007
RE: Authorization to transmit client information

Please consider this our formal authorization to you to transmit electronically the following three items to Danny Goldberg, member of the Milwaukee Board of Education, at the following e-mail address:
dgoldberg1@wi.rr.com --

- 1) The attached background summary on the Center for Policy Studies and IRS Determination Letter
- 2) The Center for Policy Studies most recent Federal form 990 for the Center's fiscal year ending September 30, 2006
- 3) The Center's most recent financial audit for the same fiscal year

Should there be any questions about this request, please call me at 612-925-0277.

Thank you very much.

CENTER FOR POLICY STUDIES

351 East Kellogg Boulevard, Saint Paul, MN 55101 -- 651-789-3096

Mission and tax-exempt status

The Center for Policy Studies is a non-profit corporation, organized under the laws of the State of Minnesota, which has the mission to research and develop strategies to redesign large systems, as well as provide assistance to both the public and private sectors to implement these strategies, in the area of health care and currently, in the area of public education. The organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. A copy of the Center's IRS determination letter is attached.

Board of Directors

The Center is governed by a six-member board of directors, including its founder, Walter McClure, and Ted Kolderie, senior associate. The board members all have extensive backgrounds in state and national public policy work.

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and state legislator, former teacher

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Retired attorney and corporate public affairs
officer; former chair, Metropolitan Council

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651-224-9703
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Director

Senior Associate, Center for Policy Studies
former Citizens League director, journalist

Office and staff

The Center maintains offices at 351 East Kellogg Boulevard, St. Paul, MN 55101. Its current projects are under the day-to-day direction of contracted professionals, including its Education/Evolving Project which is coordinated by Jon Schroeder. For further information, contact Jon Schroeder at 651-789-3096 or jon@educationevolving.org.

MAY-09-1998 09:38

CINCINNATI: SPED

513 684 6234 P.02/03

Internal Revenue Service
District Director

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: MAY 09 1998



Center for Policy Studies
1355 Pierce Butler Route
St. Paul, MN 55104-1359

Person to Contact:
Dee Anna Jarmon
Telephone Number:
513-241-5199
Fax Number:
513-684-5936
Federal Identification Number:
41-1414255

Dear Sir or Madam:

This letter is in response to your request for a copy of your organization's determination letter. This letter will take the place of the copy you requested.

Our records indicate that a determination letter issued in February 1982 granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only 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.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) if remuneration of \$100 or more is paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

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CINCINNATI: SPCO

513 684 6234 P.03/03

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Center for Policy Studies
41-1414255

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

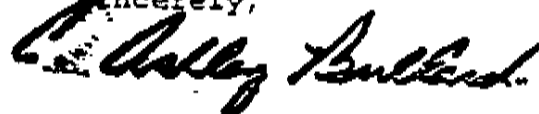
Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return.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

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

Please direct any questions to the person identified in the letterhead above.

This letter affirms your organization's exempt status.

Sincerely,



C. Ashley Bullard
District Director

TOTAL P.03

TOTAL P.04