

**Internal Revenue Service**

**Date:** March 4, 2005

**CENTER OF THE AMERICAN EXPERIMENT**  
% MESSERLI & KRAMER  
12 S 6TH ST 1024 PLYM B  
MINNEAPOLIS MN 55402-0000

Entered  
Entered in PCG

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

**Person to Contact:**

Patricia Sims #31-04345  
Customer Service Representative

**Toll Free Telephone Number:**

8:30 a.m. to 5:30 p.m. ET  
877-829-5500

**Fax Number:**

513-263-3756

**Federal Identification Number:**

36-3611426

Dear Sir or Madam:

This is in response to your request of March 4, 2005, regarding your organization's tax-exempt status.

In April 1989 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

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

Sincerely,

*Janna K. Skufca*

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

INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
O BOX A-3290 DPN 22-2  
CHICAGO, IL 60690

Entered in PCC

DEPARTMENT OF THE TREASURY

Date:

MAY 04 1993

Employer Identification Number:

36-3611426

Contact Person:

MRS. S. SCHMIDT

Contact Telephone Number:

(312) 886-1275

Our Letter Dated:

April 17, 1989

Addendum Applies:

No

CENTER OF THE AMERICAN EXPERIMENT  
45 SOUTH 7TH ST NO 2342  
MINNEAPOLIS, MN 55402

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)(1) and 170(b)(1)(A)(vi).

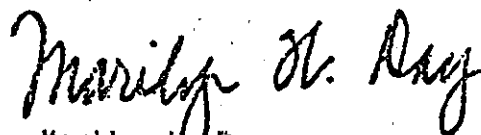
Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the 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)(1) 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,



Marilyn H. Day  
District Director