

Department of the Treasury

Entered in PCG

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District Director Internal Revenue Service

Date:

June 29, 1971

In reply refer to:

A:F:211 DJR:man

Lakeland College
Box 359
Sheboygan, Wisconsin 53082

Gentlemen:

On the basis of your statement and the information recently submitted regarding the admissions policy of your institution, and the publicizing thereof, and with the understanding that such policies will remain in effect, we confirm the exempt status of your institution under Internal Revenue Code, Section 501(a), as an organization described in Section 501(c)(3).

This confirmation does not preclude a reevaluation of your admissions policy at a later date. It also does not preclude an examination of the operations of your institution to determine if the policy as described in your statement is being implemented.

Very truly yours,

George O. Lethart

District Director