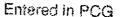


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MILWAUKEE PUBLIC SCHOOLS STATEMENT OF NON PROFIT STATUS

The Milwaukee Public Schools is a public authority chartered by the State of Wisconsin and, therefore, a subdivision of the State. The State is a government function. IRS Code Section 170(C) and IRS Publication No. 78 states that public purpose contributions to government units are deductible even if the donee's status isn't confirmed by IRS ruling. Accordingly, MPS is identified as a non profit organization.