INTERNAL REVENUE SERVICE District Director DEPARTMENT OF THE TREASURY 1100 Commerce St., Dallas, TX 75242

Mount Senario College, Inc. 1500 W. College Ave. Ladysmith, WI 54848-2128 Person to Contact: Customer Service Division

Telephone Number: (800) 829-1040

Refer Reply to: Mail Code 4940 DAL

Date: December 11, 1997

Employer Identification Number: 39-1025848

Dear Sir or Madam:

Our records show that the Mount Senario College, Inc. is exempt from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code. This exemption was granted December 1963 and remains in full force and effect. Contributions to your organization are deductible in the manner and to the extent provided by section 170 of the Code.

We have classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Internal Revenue Code because you are an organization described in section 170(b)(1)(A)(ii).

This letter may be used to verify tax-exempt status.

If we may be of further assistance, please contact the person whose name and telephone number are shown above.

Sincerely,

Edward J. Blazier Chief, Employee Plans & T and Exempt Organizations

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Edward J. Blazier

Customer Service Section