

Internal Revenue Service  
P. O. Box 2508  
Cincinnati, OH 45201

Entered

Department of the Treasury

FEB 06 2008

Date:

MUSEUM OF WISCONSIN ART INC  
C/O NANCY SHIELD  
300 S 6TH AVE  
WEST BEND WI 53095

Person to Contact:

Gregory Renier  
ID# 31-07231

Toll Free Telephone Number:

877-829-5500

Employer Identification Number:

39-1017647

Dear Sir or Madam:

This is in response to your letter of October 17, 2007, requesting a copy of the original determination letter for The West Bend Memorial Foundation.

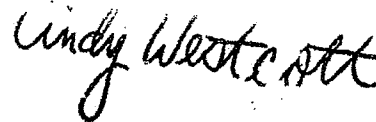
While we were unable to locate these documents, our records indicate a determination letter was issued in March 1964 granting the organization exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate this organization is not a private foundation within the meaning of section 509(a) because it is classified under section(s) 509(a)(1) & 170(b)(1)(A)(vi).

Donors may deduct contributions to this organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to the 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.

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

Sincerely,



Cindy Westcott  
Manager, Exempt Organizations  
Determinations

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P.O. Box 2508  
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Date: **SEP 17 2007**

**Person to Contact:**

Gregory Renier  
ID# 31-07231

**Toll Free Telephone Number:**

877-829-5500

**Employer Identification Number:**

39-1017647

MUSEUM OF WISCONSIN ARTS, INC  
C/O THOMAS LIDTKE  
300 SO 6<sup>TH</sup> ST  
WEST BEND, WI 53095

Dear Sir or Madam:

This is in response to your amended articles filed with the state on May 18, 2007. We have updated our records to reflect the name change from The West Bend Memorial Foundation, Inc. to Museum of Wisconsin Art, Inc.

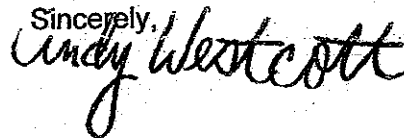
Our records indicate that a determination letter was issued in March 1964 that recognized you as exempt from Federal income tax. Our records further indicate that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your 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.

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

Sincerely,



Cindy Westcott  
Manager, Exempt Organizations  
Determinations