

Internal Revenue Service

Department of the Treasury

Entered

P. O. Box 2508
Cincinnati, OH 45201

Date: December 4, 2002

Person to Contact:
Gordon Schnur 31-07654
Customer Service Specialist
Toll Free Telephone Number:
8:00 a.m. to 6:30 p.m. EST
877-829-5500

Pier Wisconsin, LTD
% Milwaukee Maritime Center
500 N. Harbor Dr.
Milwaukee, WI 53202-5601

Fax Number:
513-263-3756
Federal Identification Number:
39-1691578

Dear Sir or Madam:

This is in response to the amendment to your organization's Articles of Incorporation filed with the state on July 25, 2002. We have updated our records to reflect the name change as indicated above.

Our records indicate that a determination letter issued in September 1991 granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in section 509(a)(1) and 170(b)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

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

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Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

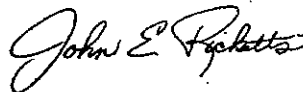
The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. You are also required to make available for public inspection a copy of your organization's exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

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

This letter affirms your organization's exempt status.

Sincerely,

A handwritten signature in cursive script, appearing to read "John E. Ricketts".

John E. Ricketts, Director, TE/GE
Customer Account Services

RECEIVED

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WISCONSIN
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PIER WISCONSIN, LTD.
ARTICLES OF AMENDMENT

The undersigned officer of Pier Wisconsin, Ltd., a Wisconsin corporation organized under Chapter 181 of the Wisconsin Statutes (the "Corporation") hereby submits these Articles of Amendment for the purpose of amending the Articles of Incorporation of the Corporation.

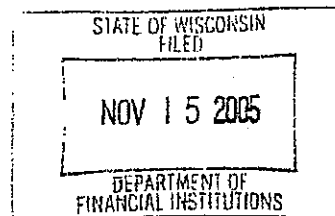
1. The name of the Corporation is Pier Wisconsin, Ltd.
2. Article 1 of the Articles of Incorporation of the Corporation is amended to read:
"The name of the corporation shall be "Discovery World, Ltd.".
3. This amendment shall be effective as of November 10, 2005.
4. This amendment was adopted by the Board of Directors of the Corporation pursuant to §181.1003 of the Wisconsin Statutes on April 21, 2005.

EXECUTED this 10th day of November, 2005.

PIER WISCONSIN, LTD.



Bruce A. Keyes, Secretary



This instrument was drafted by and should be returned to:

Geoffrey R. Schivley
von Briesen & Roper, s.c.
411 East Wisconsin Avenue, Suite 700
Milwaukee, WI 53202