

In reply refer to: 0248667579 July 15, 2009 LTR 4168C E0 26-2782492 000000 00

00011523

BODC: TE

SETON EDUCATION PARTNERS % SCOTT HAMILTON PO BOX 10220 JACKSON WY 83002-0220



034080

Employer Identification Number: 26-2782492
Person to Contact: Kenneth B. Gerding
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of July 06, 2009, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in JANUARY 2009, that recognized you as exempt from Federal income tax, and discloses 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(s) 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 yours,

Michele M. Sullivar

Michele M. Sullivan, Oper. Mgr. Accounts Management Operations I