Internal Revenue Service

Entered

Date: November 7, 2006

WISCONSIN REGIONAL TRAINING PARTNERSHIP INC 3841 W WISCONSIN AVE MILWAUKEE WI 53208 Department of the Treasury P. O. Box 2508 Cincinnati, OH 45201

Person to Contact:

Kathy Masters ID# 31-04015 Customer Service Representative

Toll Free Telephone Number:

877-829-5500

Federal Identification Number: 39-1838210

Dear Sir or Madam:

This is in response to your request of November 7, 2006, regarding your organization's tax-exempt status.

In May 1999 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

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

Sincerely,

Janua K. Stufen

Janna K. Skufca, Director, TE/GE Customer Account Services

Internal Revenue Service

Date: October 11, 2005

WISCONSIN REGIONAL TRAINING PARTNERSHIP INC 532 E CAPITOL DR MILWAUKEE WI 53212-1372 Department of the Treasury P. O. Box 2508 Cincinnati, OH 45201

Person to Contact:

Kathy Masters ID# 31-04015 Customer Service Representative

Toll Free Telephone Number:

877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

39-1838210

Dear Sir or Madam:

This is in response to your request of October 11, 2005, regarding your organization's tax-exempt status.

In May 1999 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

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

Sincerely,

Janna K. Skufen

Janna K. Skufca, Director, TE/GE Customer Account Services