

Internal Revenue Service

Date: July 14, 2005

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

EMMA NORTON SERVICES
670 NORTH ROBERT ST
ST PAUL MN 55101-2523

Person to Contact:
Ms. Regina Parker 31-07403
Customer Service Specialist
Toll Free Telephone Number:
8:30 a.m. to 5:30 p.m. ET
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
41-0859485

Dear Sir or Madam:

This is in response to your request of July 14, 2005, regarding your organization's tax-exempt status.

In March 1968 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. Skufca, Director, TE/GE
Customer Account Services