Dear Sir or Madam:

Our records show that the Wolf Ridge Environmental Learning Center is exempt from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code. This exemption was granted May 1976 and remains in full force and effect. Contributions to your organization are deductible in the manner and to the extent provided by section 170 of the Code.

We have classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Internal Revenue Code because you are an organization described in section 170(b)(1)(A)(ii).

This letter may be used to verify tax-exempt status.

If we may be of further assistance, please contact the person whose name and telephone number are shown above.

Sincerely,

[Signature]

Edward J. Blazier
Chief, Employee Plans and Exempt Organizations
Customer Service Section