

CINCINNATI OH 45999-0038

In reply refer to: 0248132325
Nov. 27, 2007 LTR 4168C E0
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BODC: TE

MONTANA STATE UNIVERSITY FOUNDATION
1501 SOUTH 11TH AVENUE
BOZEMAN MT 59717-2750

MSU FOUNDATION

NOV 30 2007

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Employer Identification Number: 81-6001649
Person to Contact: Paul M Perry
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Nov. 15, 2007, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in September 1958, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(03) 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. Sullivan

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