

Internal Revenue Service

Date: September 15, 2006

**TRUSTEES OF THE HAMLIN UNIVERSITY
OF MINNESOTA
HAMLIN UNIVERSITY
1536 HEWITT AVE
ST PAUL MN 55104-1235**

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

**Person to Contact:
S. Katherine Converse 31-07823
Customer Service Specialist
Toll Free Telephone Number:
877-829-5500
Federal Identification Number:
41-0693960**

Dear Sir or Madam:

This is in response to your request of September 15, 2006, regarding your organization's tax-exempt status.

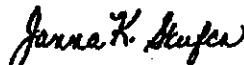
In February 1936 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a school under sections 509(a)(1) and 170(b)(1)(A)(ii) 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