

Internal Revenue Service

Date: January 13, 2005

COMMUNITY FOUNDATION OF THE UPPER
PENINSULA
% GARY LAPLANT
2500 7TH AVE S
ESCANABA MI 49829-1176

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

Person to Contact:

Sheila Schrom 31-02836
Customer Service Representative

Toll Free Telephone Number:

8:00 a.m. to 6:30 p.m. EST
877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

38-3227080

Dear Sir or Madam:

This is in response to the Amendment to your organization's Articles of Incorporation filed with the State of Michigan on November 24, 2002 requesting a change in your organization's name effective January 1, 2003. We have updated our records to reflect this change as indicated above.

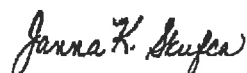
In April 1995 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

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