

MAR 01 2006

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

**Date:** February 24, 2006

LEWIS-CLARK STATE COLLEGE  
% CONTROLLERS OFFICE  
500 8TH AVE  
LEWISTON ID 83501-2691

**Person to Contact:**  
Richard E. Owens 31-07974  
Customer Service Representative  
**Toll Free Telephone Number:**  
877-829-5500  
**Federal Identification Number:**  
82-6000935

Dear Sir or Madam:

This is in response to your request of February 24, 2006, regarding your organization's tax-exempt status.

In March 1985 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)(iv) 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