

INTERNAL REVENUE SERVICE  
District Director

DEPARTMENT OF THE TREASURY  
1100 Commerce St., Dallas, TX 75242

REC'D NOV 17 1997

Wolf Ridge Environmental  
Learning Center  
230 Cranberry Rd.  
Finland, MN 55603-9700

Person to Contact:  
Customer Service Division

Telephone Number:  
(800) 829-1040

Refer Reply to:  
Mail Code 4940 DAL

Date:  
November 13, 1997

Employer Identification Number:  
41-1251705

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,

*Edward J. Blazier*

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