

Internal Revenue Service

Date: November 16, 2005

EDUCATION FOUNDATION FOR BILLINGS
PUBLIC SCHOOLS
PO BOX 7108
BILLINGS MT 59103

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

Person to Contact:

Steve Brown 31-07422
Customer Service Specialist

Toll Free Telephone Number:
877-829-5500

Federal Identification Number:
81-0452904

Dear Sir or Madam:

This is in response to your request of November 16, 2005, regarding your organization's tax-exempt status.

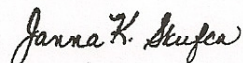
In November 1988 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

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