

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201



Department of the Treasury

BY:.....

Date: **JAN 04 2007**

Person to Contact:

Mrs. Jones 31-03886

Toll-Free Telephone Number:

877-829-5500

Employer Identification Number:

22-3051362

MANOMET INC
PO BOX 1770
MANOMET

MA 02345-1770

Dear Sir or Madam:

This is in response to your request of November 3, 2006, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in October 1989 that recognized you as exempt from Federal income tax. Our records further indicate that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(2).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,

A handwritten signature in cursive script that reads "Cindy Westcott".

Cindy Westcott
Manager, Exempt Organizations
Determinations