

Internal Revenue Service

Date: February 8, 2005

GOODWILL INDUSTRIES OF NORTHERN MICHIGAN  
INC  
2279 S AIRPORT RD W  
TRAVERSE CITY MI 49684-4713 798

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

Person to Contact:  
Yvette Davis 31-07751  
Customer Service Representative  
Toll Free Telephone Number:  
8:30 a.m. to 5:30 p.m. ET  
877-829-5500  
Fax Number:  
513-263-3756  
Federal Identification Number:  
38-1976268

Dear Sir or Madam:

This is in response to your request of February 8, 2005, regarding your organization's tax-exempt status.

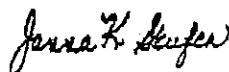
In December 1993 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under section 509(a)(2) 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