

Internal Revenue Service

Date: August 21, 2007

MINNESOTA SPECIAL OLYMPICS INC
100 WASHINGTON AVE SOUTH STE 550
MINNEAPOLIS MN 55410

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

Person to Contact:

F. B. Rolfes Jr. 17-55560
Customer Service Representative

Toll Free Telephone Number:

877-829-5500

Federal Identification Number:

41-1228157

Dear Sir or Madam:

This is in response to your request of August 21, 2007, regarding your organization's tax-exempt status. We have updated our records to reflect the address change as indicated above.

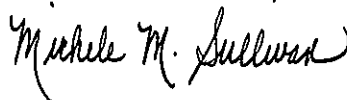
In June 1974 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

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,



Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations 1