

RECEIVED

Internal Revenue Service JAN 12 2005

Date: January 6, 2005
GREAT BASIN COLLEGE
FOUNDATION

GREAT BASIN COLLEGE FOUNDATION
PO BOX 2056
ELKO NV 89803-2056

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

Person to Contact:

S. Katherine Converse 31-07823
Customer Service Specialist

Toll Free Telephone Number:

8:00 a.m. to 6:30 p.m. EST
877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

94-2861434

Dear Sir or Madam:

This is in response to your request of January 6, 2005, regarding your organization's tax-exempt status.

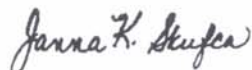
In April 1983 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(iv) 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