INTERNAL REVENUE SERVICE District Director Person to Contact: Customer Service Division

Telephone Number: 1-800-829-1040

NEWCAP, INC 1201 MAIN OCONTO, WI 54153-1541 Refer Reply to: Mail Code 4940 DAL

Date:

May 27, 1998

EIN:

39-1050492

Dear Sir or Madam:

Our records show that the above named organization is exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. This exemption was granted <u>August 1966</u>, and remains in full force and effect.

Contributions to your organization are decuctible in the manner and to the extent provided by section 170 of the Code.

We have classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Internal Revenue Code. Your organization is described in section 509(a)(1).

Please let us know about any future changes, in the character, purpose, method of operation or, name or address of your organization. This is a requirement for retaining your exempt status.

This letter may be used to verify your tax exempt status.

If we may be of further assistance, please call the telephone number listed above or write to us as the address in the letterhead, Mail Code 4940 DAL.

Sincerely,

A. Sutherland

Chief, Quality Review

A. Sutherland ww