

**Internal Revenue Service**

**Date:** January 13, 2005

FINLANDIA UNIVERSITY  
DBA SUOMI COLLEGE  
601 QUINCY ST  
HANCOCK MI 49930-1832

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

**Person to Contact:**  
Robert Molloy 31-04023  
Customer Service Representative  
**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:**  
38-1359570

Dear Sir or Madam:

This is in response to your request of January 13, 2005, regarding your organization's tax-exempt status.

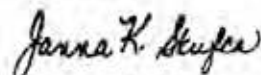
In June 1953 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

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