

Internal Revenue Service  
District Director

Department of the Treasury

Date: 11 DEC 1985

Our Letter Dated: August 23, 1983

Person to Contact: Mr. E. Kelley

Contact Telephone Number:

(312) 886 1278

MAUREEN AND MIKE MANSFIELD  
FOUNDATION  
POWER BLOCK BUILDING SUITE 40  
HELENA, MT 59601

Gentlemen:

This modifies our letter of the above date in which we stated that you would be treated as an organization which is not a private foundation until the expiration of your advance ruling period.

Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code, because you are an organization of the type described in section       \*      . Your exempt status under section 501(c)(3) of the code is still in effect.

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, a grantor or a contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section       \*       status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section       \*       organization.

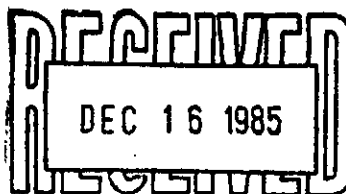
Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

\* 509(a)(1) - 170(b)(1)(A)(vi)

Sincerely yours,

*J. R. Starnes*  
District Director



**Internal Revenue Service**

**Date:** November 15, 2004

The Maureen and Mike Mansfield Foundation  
Mansfield Library University of MT  
Missoula, MT 59812

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

**Person to Contact:**

Viola Wahoff 31-07420  
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:**

81-0411708

Dear Sir or Madam:

This is in response to your request of November 15, 2004, regarding your organization's tax-exempt status.

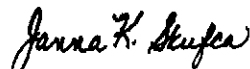
In August 1983 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

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