

**Internal Revenue Service  
Director, Exempt Organizations  
Rulings and Agreements**

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

**Date: JUN 24 2005**

**Malaika Early Learning Center, Inc.  
C/O Meissner, Tierney, Fisher & Nichols  
125 West Auer Avenue  
Milwaukee, WI 53212-2025**

**Person to Contact:**

**Traci Tateyama - 68-10305**

**Contact Telephone Numbers:**

**877-829-5500 Phone Toll-Free**

**513-263-3756 FAX**

**Federal Identification Number:**

**39-2021628**

**Dear Sir or Madam:**

This modifies our letter dated January 12, 2002. In that letter we determined that your organization is exempt under section 501(a) of the Internal Revenue Code, as an organization described in section 501(c)(3). We determined that you were not a private foundation within the meaning of section 509(a) of the Code because you were an organization described in section 509(a)(3) of the Code.

In your letter dated July 29, 2004, you requested classification as an organization described in sections 509(a)(1) and 170(b)(1)(A)(ii) of the Code. Based on the information you provided, we have determined that you meet the requirements for the requested foundation classification. Accordingly, we have granted your request and modified your foundation status to reflect an organization described in sections 509(a)(1) and 170(b)(1)(A)(ii). The effective date of this change is March 31, 2004.

Revenue Procedure 75-50, published in Cumulative Bulletin 1975-2 on page 578, sets forth guidelines and record keeping requirements for determining whether private schools have racially nondiscriminatory policies as to students. You must comply with this revenue procedure to maintain your exempt status.

Your exempt status under section 501(a) of the Internal Revenue Code, as an organization described in section 501(c)(3) remains in effect.

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or 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 such status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) organization.

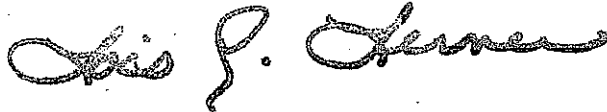
Because this letter could help resolve any questions about your exempt status and/or foundation status, you should keep it with your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

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Malaika Early Learning Center, Inc.  
39-2021628

Sincerely,

A handwritten signature in cursive script, appearing to read "Lois G. Lerner".

Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements

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