



Michigan Department of Labor & Economic Growth

Lansing, Michigan

This is to Certify That

MSU DOWNTOWN COACHES CLUB

was validly incorporated on October 31, 1952, as a Michigan nonprofit corporation, and said corporation is validly in existence under the laws of this state.

This certificate is issued pursuant to the provisions of 1982 PA 162, as amended, to attest to the fact that the corporation is in good standing in Michigan as of this date and is duly authorized to conduct affairs in Michigan and for no other purpose.

This certificate is in due form, made by me as the proper officer, and is entitled to have full faith and credit given it in every court and office within the United States.

In testimony whereof, I have hereunto set my hand, in the City of Lansing, this 4th day of January, 2008.

Andrew S. Mitchell, Director

Bureau of Commercial Services



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248345444
Jan. 31, 2008 LTR 4168C E0
38-6087396 000000 00 000
00013063
BODC: TE

DOWNTOWN COACHES CLUB
PO BOX 4765
E LANSING MI 48826-4765659



016373

Employer Identification Number: 38-6087396
Person to Contact: Ms. K. Griffith
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Jan. 22, 2008, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in August 1988, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(2).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Michele M. Sullivan

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I