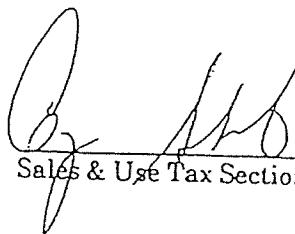


STATE OF NORTH DAKOTA  
CERTIFICATE OF EXEMPT STATUS - EXEMPT ORGANIZATION

Under the provisions of Subsection 6 of North Dakota Century Code Section 57-39.2-04, the organization whose name appears below is certified to be exempt from sales taxes applicable to purchases, rentals and leases of tangible personal property to be used solely and exclusively in the performance of functions by that organization.

<p>Oak Grove Luthern High School 124 North Terrace Fargo, ND 58103</p>		<p><u>E-5361</u> CERTIFICATE NUMBER</p>
		<p><u>12-15-88</u> DATE ISSUED</p>

M. K. Heidi Heitkamp  
TAX COMMISSIONER

  
\_\_\_\_\_  
Sales & Use Tax Section

Internal Revenue Service

District  
Director

Darwin Gorder  
Vice President/Principal  
Oak Grove Lutheran High School  
124 North Terrace  
Fargo ND 58102-3899

Department of the Treasury

106 South 15th Street, Stop 9  
Omaha, NE 68102

Person to Contact:  
Catherine Bombere  
Telephone Number:  
(402) 221-3503  
Refer Reply to:  
DIR:OMA:E:EQMB:CB:E92-009  
Date:  
January 14, 1992


Dear Mr. Gorder:

This is in response to your request dated January 7, 1992.

Name: Oak Grove Lutheran High School  
FEIN: 45-0226473  
Subsection and paragraph of IRC 501 under which the organization  
has been determined to be exempt from taxation: IRC 501(c)(3)--  
Organizations--Charitable, Religious, Educational, Scientific, etc.  
Ruling Date: April 1988

If you have any questions, please give me a call.

Sincerely,

  
Catherine Bombere  
Disclosure Officer