

Internal Revenue Service

Date: October 27, 2005

NEBRASKA DENTAL FOUNDATION
3120 O STREET
LINCOLN NE 68510

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

Person to Contact:

Dottie Downing 31-08029
Customer Service Specialist

Toll Free Telephone Number:
877-829-5500

Federal Identification Number:
47-0639998

Dear Sir or Madam:

This is in response to your request of July 7, 2005, submitting Amended Articles of the Nebraska Access to Dentistry, Inc. filed June 16, 1995, changing your organization's name. We have updated our records to reflect your organization's name as shown above.

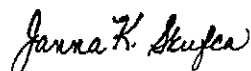
In January 1984 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under section 509(a)(2) 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

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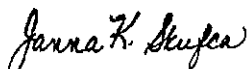
Dear Sir or Madam:

Thank you for submitting the information shown below. The changes indicated do not adversely affect the exempt status of your organization. The exemption letter previously issued continues in effect.

Please advise us of any future change in the character, purpose, method of operation, name, or address of your organization. Such notification is a requirement for retaining exempt status.

Thank you for your cooperation.

Sincerely,



Janna K. Skufca, Director, TE/GE
Customer Account Services

Item: Amended Articles filed June 16, 1995