



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
814 JEFFERSON STREET
BOISE, IDAHO

AUG 15 1960

IN REFER REPLY TO

Code 414

BOISE-EO-60-14

Twin-City United Fund, Inc.
c/o Lewiston Chamber of Commerce
Lewiston, Idaho

Your application for exemption from Federal income tax under the provisions of section 501(a) of the Internal Revenue Code of 1954, as an organization described in section 501(c) (3) of the Code, has been considered.

It is the determination of this office, based upon the evidence presented, that you are exempt from Federal income tax as an organization described in section 501©(3) of the Internal Revenue Code of 1954, as it is shown that you are organized and operated exclusively for **charitable purpose**.

Accordingly, you are not required to file income tax returns unless you change the character of your organization, the purpose for which you were organized, or your method of operation. Any such changes should be reported immediately to the above District Director of Internal Revenue, in order that their effect upon your exempt status may be determined.

It will not be necessary for you to file the annual return of information, Form 990A, generally required of organizations exempt from Federal income tax under section 501 ©(3) of the code, as you come within the specific exceptions contained in section 6033(a) of the Code.

Contributions made to you are deductible by the donors in computing their taxable net income in the manner and to the extent provided by section 170 of the 1954 Code.

Bequests, legacies, devices, or transfers, to or for your use are deductible in computing the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided sections 2055 and 2106 of the Internal Revenue Code of 1954.

Gifts of property to you are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided by section 2522 of the Internal Revenue Code of 1954.

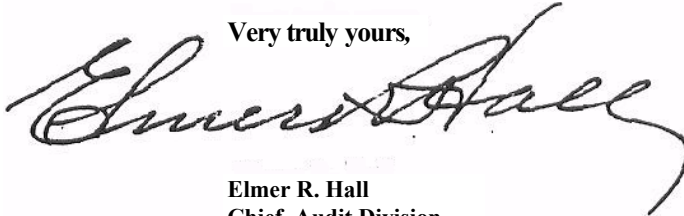
No liability is incurred by you for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you have filed a waiver of exemption certificate in accordance with the applicable provisions of such Act. In the event you desire social security coverage for your employees but have not filed a waiver certificate you should take the matter up with this office. Tax liability is not incurred by you under the Federal Unemployment Tax Act by virtue of section 3306(c)(8) of such Act.

Your attention is called to the provisions of section 501©(3) of the Internal Revenue Code of 1954 under which your exemption will be revoked if any substantial part of your activities consists of carrying on propaganda, or otherwise attempting, to influence legislation, or if you participate in, or intervene in (including the publishing or distributing of statements), any political campaigns on behalf of any candidate for public office.

It is important that any change in your mailing address be reported at once to the above District Director of Internal Revenue, attention: Chief, Collection Division.

Your tax-exempt status will be jeopardized if, after this date you make contributions to organizations which have not established an appropriate exempt status.

Very truly yours,



Elmer R. Hall
Chief, Audit Division

Internal Revenue Service

Date: September 29, 2005

TWIN COUNTY UNITED WAY INC
2207 E MAIN ST
LEWISTON, ID 83501-3240

Dear Sir or Madam:

This is in response to your request of September 29, 2005, regarding your organization's tax-exempt status.

In August 1960 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.

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

Person to Contact:

Viola Wahoff 31-07420
Customer Service Specialist

Toll Free Telephone Number:

8:30 a.m. to 5:30 p.m. ET
877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

82-0261086

Sincerely,



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