INTERNAL REVENUE SERVICE P. O. BOX 2508 CINCINNATI, OH 45201

Date: NOV 0 5 2018

AEON FOR OCEAN C/O RUBRIC LEGAL LLC EMILY D ROBERTSON 233 PARK AVE S STE 205 MINNEAPOLIS, MN 55415

Employer Identification Number: 82-1433895 DLN: 17053134309008 Contact Person: DOMINIC M DAVIS ID# 11070 Contact Telephone Number: (877) 829-5500 Accounting Period Ending: May 31 Public Charity Status: 170(b)(1)(A)(vi) Form 990/990-EZ/990-N Required: Effective Date of Exemption: May 5, 2017 Contribution Deductibility: Yes Addendum Applies: No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

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AEON FOR OCEAN

We sent a copy of this letter to your representative as indicated in your power of attorney. $\,$

Sincerely,

Director, Exempt Organizations Rulings and Agreements

Letter 947

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