

INTERNAL REVENUE SERVICE
District Director

DEPARTMENT OF THE TREASURY
1100 Commerce St., Dallas, TX 75242

Eagle Ridge Institute
4801 N. Classen, Suite 200
Oklahoma City, OK. 73118

Person to Contact:
Mary A. Smith

Telephone Number:
(214)767-6023

Refer Reply to:
EP/EO:MC:4940 DAL

Date:
April 3, 1995

EIN:
73-1250829

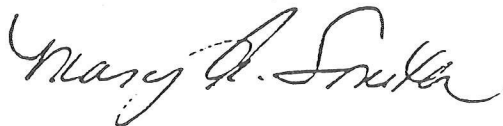
Dear Sir or Madam:

Our records show that Eagle Ridge Institute is exempt from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code. This exemption was granted June 1988 and remains in full force and effect. Contributions to your organization are deductible in the manner and to the extent provided by section 170 of the code.

We have classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Internal Revenue Code. Your organization is described in section 509(a)(2).

If we may be of further assistance, please contact the person whose name and telephone number are shown above.

Sincerely Yours,



EP/EO Correspondence Examiner
Customer Service Section