

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

DEPARTMENT OF THE TREASURY

Date: **AUG 11 2011**

INTERNET LEGACY INSTITUTE INC
C/O GARY D. HERMANN
P.O. BOX 161801
BIG SKY, MT 59716

Employer Identification Number:
32-0315991
DLN:
500364067
Contact Person:
NICHOLAS R HINDS ID# 31662
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
June 24, 2008
Contribution Deductibility:
Yes
Addendum Applies:
Yes

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

INTERNET LEGACY INSTITUTE INC

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

Sincerely,

A handwritten signature in dark ink, appearing to read "Lois G. Lerner". The signature is fluid and cursive, with the first name "Lois" being more prominent and the last name "Lerner" following in a similar style.

Lois G. Lerner
Director, Exempt Organizations

Enclosure: Publication 4221-PC

INTERNET LEGACY INSTITUTE INC

This supersedes our letter dated March 23, 2011 which was issued with an incorrect name and address. We have updated our records to reflect the proper name and address as shown in the heading of this letter.