

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: December 9, 2015

Person to Contact:

Ms. Herald
ID #02-03115

Toll Free Telephone Number:

877-829-5500

Employer Identification Number:

41-0857077

Form 990 Required:

Yes

HEAD OF THE LAKES UNITED WAY
UNITED WAY OF GREATER DULUTH
424 W SUPERIOR ST STE 402
DULUTH MN 55802

Dear Sir or Madam:

This is in response to your request dated November 23, 2015, regarding your tax-exempt status.

We issued you a determination letter in August 1962, recognizing you as tax-exempt under Internal Revenue Code (IRC) 501(c)(3).

Our records also indicate you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

Sincerely yours,



Jeffrey I. Cooper
Director, Exempt Organizations
Rulings and Agreements