



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248226132
Feb. 05, 2008 LTR 4180C E0
26-1151329 000000 00 000
00030001
BODC: TE

MSAD NO 75 EDUCATION FUND
% JOHN MICHAEL WILHELM
50 REPUBLIC AVE
TOPSHAM ME 04086-1136506

019758

Employer Identification Number: 26-1151329
Advance Ruling Period Ends: Dec. 31, 2011
Person to Contact: John Kennedy
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Jan. 25, 2008, request for information regarding your tax-exempt status.

Our records indicate that a determination letter was issued in December 2007, that recognized you as exempt from Federal income tax, and reflect that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate that you are classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code until the advance ruling period ending date shown above.

Within 90 days from the end of the advance ruling period, you must submit Form 8734, Support Schedule for Advance Ruling Period, to enable the IRS to determine whether you meet the applicable public charity support tests and make a final determination of your public charity status.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

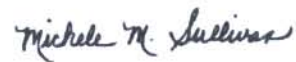
Grantors and contributors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within 90 days, grantors and contributors may continue to rely on the advance determination until the Service makes a final determination of your public charity status.

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If you have any questions, please call us at the telephone number
shown in the heading of this letter.

Sincerely yours,



Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I