

Internal Revenue Service

Date: September 11, 2004

Helena Christian School, Inc.
% Raymond L. Fuller
1421 N. Roberts
Helena, MT 59601-0959

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:

Carol Kraft - #31-08206
Customer Service Specialist

Toll Free Telephone Number:

8:00 a.m. to 6:30 p.m. EST
877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

47-0866364

Dear Sir:

This is in response to the amendment to the Articles of Incorporation filed with the state on July 7, 2004. We have updated our records to reflect the name change from Rocky Mountain Christian High School, Inc.

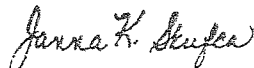
On October 17, 2002, we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(ii) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

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

Sincerely,



Janna K. Skufca, Director, TE/GE
Customer Account Services