

**IRS 501C(3) determination letter**

**Internal Revenue Service**

**Department of the Treasury**

**P. O. Box 2508  
Cincinnati, OH 45201**

**Date: September 6, 2002**

**Person to Contact:**

**Grant Herring  
31-03110**

**Toll Free Telephone Number:**

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

**Rock Point School, Inc.  
1 Rock Point Rd  
Burlington, VT 05401-2735**

**Fax Number:**

**513-263-3756**

**Federal Identification Number:**

**03-0185809**

**Dear Sir or Madam:**

This is in response to your request for a letter affirming your organization's exempt status.

On July 2, 1971, we issued a determination letter that recognized your organization as exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(ii). This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's purposes, character, method of operation, or sources of support have changed, please let us know so we can consider the effect of the change on the organization's exempt status and foundation status.

Revenue Procedure 75-50, published in Cumulative Bulletin 1975-2 on page 587, sets forth guidelines and record keeping requirements for determining whether private schools have racially nondiscriminatory policies as to students. Your organization must comply with this revenue procedure to maintain its tax-exempt status by filing Form 5578 annually.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, they are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

§8 Note on IRS 990 Form

Internal Revenue Service  
Director, Exempt Organizations

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

Date:

Rock Point School, Inc.  
1 Rock Point Road  
Burlington, VT 05401-2735

Person to Contact - ID#:  
Gary L. Botkins - 31463  
Contact Telephone Numbers:  
513-263-3484 Phone  
513-263-3669 FAX  
Federal Identification Number:  
03-0185809

Dear Sir or Madam:

Thank you for the information recently submitted regarding your change in activities. We have made it part of your file.

Your organization is not required to file the 990 return due to your affiliation with the Episcopal Diocese of Vermont.

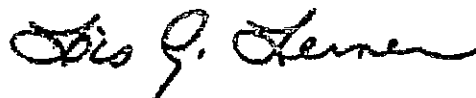
Please disregard the letter that was issued by the Internal Revenue Service on April 21, 1994 regarding your inactive status.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future changes in the character, purposes, methods of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely,



*Jol* Lois G. Lerner  
Director, Exempt Organizations

received  
7/27/02