

Internal Revenue Service

Date: December 29, 2005

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

Person to Contact:

Sally Froehle
ID# 31-08058

Toll Free Telephone Number:

8:30 a.m. to 5:30 p.m. ET
877-829-5500

COOPERATIVE DEVELOPMENT SERVICES INC
131 W WILSON ST STE 400
MADISON, WI 53703

Federal Identification Number:

39-1533679

Dear Sir or Madam:

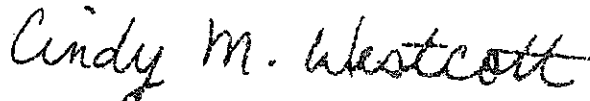
This is in response to your request of October 19, 2005 regarding your exempt status.

In March 1986 we issued a determination letter that recognized you as exempt from federal income tax. Our records indicate that you are currently exempt under section 501(c)(6) of the Internal Revenue Code.

Because you are not an organization described in section 170(c) of the Code, donors may not deduct contributions made to your organization. You should advise your contributors to that effect.

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

Sincerely,



Cindy Westcott
Manager, EO Determinations