

INTERNAL REVENUE SERVICE
District Director

DEPARTMENT OF THE TREASURY
1100 Commerce St., Dallas, TX 75242

Heartland Inc.
P.O. Box 40493
Overland Park, KS. 66204-4493

Person to Contact:
EP/EO CORRESPONDENCE EXAMINER
Mary A. Smith

Telephone Number:
(214)767-1162

Refer Reply to:
EP/EO:SPB 4950 DAL

Date:
August 12, 1992

EIN:
48-1002026

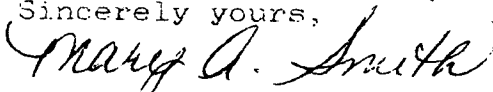
Dear Sir or Madam:

Our records show that Heartland Inc. is exempt from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code. This exemption was granted September 1985 and remains in full force and effect. Contributions to your organization are deductible in the manner and to the extent provided by section 170 of the Code.

We have classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Internal Revenue Code because you are an organization described in section 509(a)(1).

If we may be of further assistance, please contact the person whose name and telephone number are shown above.

Sincerely yours,



Mary A. Smith
EP/EO Correspondence Examiner