

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **SEP 24 2004**

RSM FOUNDATION  
C/O ROBERT S MCDANIEL  
105 SW HAYES AVE STE B  
BEND, OR 97702

Employer Identification Number:  
20-1190391  
DLN:  
17053216001004  
Contact Person:  
DEL TRIMBLE ID# 31309  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
DECEMBER 31  
Effective Date of Exemption:  
MAY 26, 2004

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a private foundation within the meaning of section 509(a) of the Code. You are required to file Form 990-PF annually.

Please see enclosed Information for Private Foundations Exempt Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization. You can obtain information about private foundation status by requesting Publication 578, Tax Information for Private Foundations and Foundation Managers.

Sincerely,



Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements

Enclosure: Information for Private Foundations Exempt Under Section 501(c)(3)

Letter 1076 (DO/CG)