

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: JUN 29 2017

MEDICAL EDUCATION INSTITUTE INC
414 DONOFRIO DRIVE STE 200
MADISON, WI 53719

Employer Identification Number:
39-1739731

Person to Contact - ID Number:
Faith Cummins -100203011

Contact Telephone Number:
877-829-5500 Toll-Free

Form 990 Required:
Yes

Dear Applicant:

On March 27, 2017 you notified the Internal Revenue Service of your intent to terminate your foundation status as a private foundation under section 507(b)(1)(B) of the Internal Revenue Code of 1986 and become a public charity. In our letter of January 11, 2012, we stated that you would be treated as a public charity until the expiration of your 60-month advance ruling period.

Based on the information you submitted at the end of the advance ruling period, we determined that you have terminated your private foundation status under the provisions of section 507(b)(1)(B) of the Code. Accordingly, as of January 1, 2012, you have been reclassified as a public charity described in section(s) * of the Code. Since your exempt status wasn't under consideration, you continue to be classified an organization exempt from Federal income tax under section 501(c)(3) of the Code.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, *Compliance Guide for 501(c)(3) Public Charities*, which describes your recordkeeping, reporting, and disclosure requirements.

Because this letter could help resolve questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely,



Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

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

DEPARTMENT OF THE TREASURY

Date: **FEB 05 2008**

MEDICAL EDUCATION INSTITUTE INC
414 DONOFRIO DR STE 200
MADISON, WI 53719-2069

Employer Identification Number:
39-1739731
DLN:
307263009
Contact Person:
JOSEPH R KENNEDY ID# 31647
Contact Telephone Number:
(877) 829-5500
Our Letter Dated:
August 20, 1997
Addendum Applies:
No

Dear Applicant:

This modifies our letter to you in which we classified you as a private foundation but had not considered whether you qualify as an operating private foundation.

Based on additional information you furnished, and the assumption that your operations will be as you have stated, we have now classified you as an operating foundation as defined in section 4942(j)(3) of the Internal Revenue Code. We also confirm your classification as a private foundation within the meaning of section 509(a) of the Code. Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

Letter 1077 (DO/CG)

MEDICAL EDUCATION INSTITUTE INC

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

A handwritten signature in dark ink, appearing to read "Robert Choi". The signature is fluid and cursive, with the first name "Robert" and last name "Choi" clearly distinguishable.

Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Letter 1077 (DO/CG)