

Entered in PCC

STATE OF MINNESOTA)

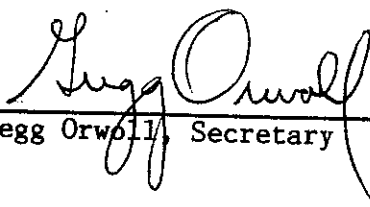
COUNTY OF OLMSTED)

ss.

Affidavit of Change of Name
of Corporation

The undersigned, Gregg Orwoll, hereby certifies that on October 6, 1987, Mayo Medical Resources, a Minnesota nonprofit corporation, filed with the Secretary of State of the State of Minnesota an AGREEMENT OF MERGER BETWEEN MAYO MEDICAL RESOURCES AND MAYO FOUNDATION FOR MEDICAL EDUCATION AND RESEARCH, INCORPORATED. The effect of said agreement was to merge Mayo Foundation for Medical Education and Research, Incorporated, a Minnesota nonprofit corporation, into Mayo Medical Resources, with the surviving corporation, i.e., Mayo Medical Resources, being renamed Mayo Foundation for Medical Education and Research.

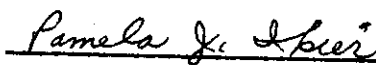
MAYO FOUNDATION FOR MEDICAL EDUCATION
AND RESEARCH


Gregg Orwoll, Secretary

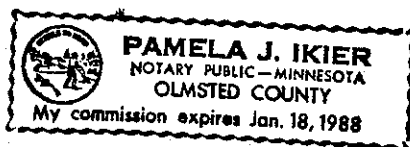
October 26, 1987

State of Minnesota
County of Olmsted

On this 26th day of October, 1987, before me, a Notary Public within and for said County, personally appeared Gregg Orwoll to me known to be the person described in, and who executed the foregoing instrument, and acknowledged that he executed the same as his free act and deed.



Notary Public Olmsted County, Minnesota.
My commission expires January 18, 1988.



Internal Revenue Service
District Director

Department of the Treasury

Date: JUNE 13, 1985

Employer Identification Number:

41-1506440

Accounting Period Ending:

DECEMBER 31

Form 990 Required: ☒ Yes ☐ No

Person to Contact: MS. IRWIN

Contact Telephone Number:

(312) 886-1278

▷ MAYO MEDICAL RESOURCES
200 1ST ST. S.W.
ROCHESTER, MINNESOTA 55905

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(3).

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. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you 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.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

The box checked in the heading of this letter shows whether you must file Form 990, Return of Organization Exempt from Income Tax. If Yes is checked, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

(over)

X THIS LETTER SUPERCEDES

ANY PRIOR LETTERS.

Letter 947(DO) (Rev. 10-8

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Because this letter could help resolve any 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 yours,

J. R. Starkey
District Director