Date: DEC 17 2009

MIDWEST RENEWABLE ENERGY TRACKING SYSTEM INC C/O JENNIFER A FORBES

444 CEDAR ST STE 2100 ST PAUL, MN 55101-2136 Employer Identification Number: 26-3251122

DLN:

17053333313008 Contact Person: JACK D NEITZEL

ID# 95127

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

December 31

Form 990 Required:

Yes

Effective Date of Exemption:

August 13, 2008

Contribution Deductibility:

No

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)(4) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Please see enclosed Publication 4221-NC, Compliance Guide for Tax-Exempt Organizations (Other than 501(c)(3) Public Charities and Private Foundations), for some helpful information about your responsibilities as an exempt organization.

Contributions to you are not deductible by donors under section  $170\,(c)\,(2)$  of the Code.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

Robert Choi

Director, Exempt Organizations

Rulings and Agreements

Enclosure: Publication 4221-NC