Employer Identification Number: 91-1163581
Key District: Seattle
Accounting Period Ending: June 30
Form 990 Required: Yes

Dear Applicant:

Based on the information supplied, we recognize you and your subordinates whose names appear on the list you submitted, as 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)(2).

Additionally, we have classified the organizations you operate, supervise, or control, and which are covered by your notification to us, as organizations of the type described in sections 509(a)(1) and 170(b)(1)(A)(ii) of the Code.

Donors may deduct contributions to you as provided in section 170. 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.

You and your subordinates are not liable for social security (FICA) taxes unless you either (1) file a certificate, Form SS-15, waiving your exemption from these taxes or (2) pay FICA taxes at least three consecutive calendar quarters after you have received this letter (in such cases you are considered to have waived your exemption from FICA taxes). You and your subordinates are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA). Beginning January 1, 1984, unless specifically excepted, you and your subordinates must pay FICA taxes for each employee who is paid $100 or more in a calendar year.

Each year, within 45 days after the end of your annual accounting period, please send the items listed below to the following address:

Internal Revenue Service Center
Ogden, Utah 84201
Attention: Entity Control Unit
NSCC Parent Advisory Council
of Parent Cooperative Preschools

1. A statement describing any changes during the year in the purposes, character, or method of operation of your subordinates.

2. A list showing the names, mailing addresses (including postal zip codes), actual address if different, and employer identification numbers of subordinates that during the year:
   a. changed names or addresses;
   b. were deleted from your roster; or
   c. were added to your roster.

3. For subordinates to be added attach:
   a. a statement that the information on which your present group exemption letter is based applies to the new subordinates;
   b. a statement that each has given you written authorization to add its name to the roster;
   c. a list of those to which the Service previously issued exemption rulings or determination letters;
   d. a statement that none of the subordinates are private foundations as defined in section 509(a) of the Code;
   e. the street address of subordinates where the mailing address is a P.O. Box; and
   f. for each subordinate that is a school claiming exemption under section 501(c)(3), the information required by Rev. Proc. 75-50, 1975-2 C.B. 587. Also include any other information necessary to establish that the school is complying with the requirements of Rev. Rul. 71-447, 1971-2 C.B. 230. This is the same information required by Schedule A, Form 1023, Application for Recognition of Exemption under Section 501(c)(3) of the Internal Revenue Code

4. If applicable, a statement that your group exemption roster did not change during the year.
NSCC Parent Advisory Council
of Parent Cooperative Preschools

We are enclosing a copy of Revenue Procedure 75-50. This sets forth guidelines and recordkeeping requirements for private schools recognized as exempt from Federal income tax under section 501(c)(3) of the Code. You should advise those subordinates that operate schools of the requirements of this procedure.

The service center that processes your returns will send you a Group Exemption Number. You are required to include this number on each Form 990, Return of Organization Exempt from Income Tax, and Form 990-T, Exempt Organization Business Income Tax Return. Please advise your subordinates of this requirement and provide them with the Group Exemption Number.

You and your exempt subordinates whose gross receipts each year are normally more than $10,000 are each required to file Form 990, Return of Organization Exempt from Income Tax, by the 15th day of the fifth month after the end of the annual accounting period. If you prefer, you may file a group return for those subordinates that authorize you in writing to include them in that return. This would be in addition to your separate return. 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. For tax years ending on and after December 31, 1982, organizations whose gross receipts are not normally more than $25,000, are excused from filing Form 990. For guidance in determining if your gross receipts are "normally" not more than $25,000 limit, see the instructions for the 1982 Form 990.

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

You have furnished a list of subordinates to be included in this group exemption. All of these subordinates are currently exempt under section 501(c)(3) and included in Group Exemption Number 3081 issued to Seattle Community College Parent Cooperative Preschools. After this ruling is processed, they will be included as your subordinates.
NSCC Parent Advisory Council of
Parent Cooperative Preschools

We are informing you key District Director of the ruling. Because this letter could help resolve any questions about your and your subordinates' exempt status and foundation status, you should keep it in your permanent records.

Sincerely yours,

J. E. Griffith
Chief, Exempt Organizations
Rulings Branch
Broadview Toddlers  Broadview Thomson School  
13052 Greenwood North  
Seattle, WA  98133  
91-1081308

Broadview 2's  Broadview Thomson-School  
13052 Greenwood North  
Seattle, WA  98133  
91-1078399

Broadview  Broadview Thomson School  
13052 Greenwood North  
Seattle, WA  98133  
91-1072603

Bryant Ravenna Pre-3  Sacajawea School  
9501 20th N.E.  
Seattle, WA  98115  
91-0892288

Crown Hill  Ballard High School  
1418 N.W. 65th  
Seattle, WA  98117  
91-0987883

Crown Hill Pre-3  Whittier Elementary School  
7501 13th N.W.  
Seattle, WA  98117  
91-0933399

Crown Hill Toddlers  Whittier Elementary School  
7501 13th N.W.  
Seattle, WA  98117  
91-1083595

Decatur Pre-3  Wedgwood School  
2720 N.E. 85th  
Seattle, WA  98115  
91-1007319

Green Lake  St. Andrew's Episcopal Church  
111 N.E. 80th  
Seattle, WA  98115  
91-0928203

Ingraham  Ingraham High School  
1819 N. 135th  
Seattle, WA  98133  
91-0884936

Ingraham Pre-3  Ingraham High School  
1819 N. 135th  
Seattle, WA  98133  
91-0884936

Lake City/Jane Addams  Lake City Presbyterian Church  
N.E. 123rd and 40th N.E.  
Seattle, WA  98125  
91-1083220

Jane Addams Pre-3  Lake City Presbyterian Church  
N.E. 123rd and 40th N.E.  
Seattle, WA  98125  
91-1083220
<table>
<thead>
<tr>
<th>Location</th>
<th>Address</th>
<th>Phone</th>
</tr>
</thead>
</table>
| Latona        | Latona School  
401 N.E. 42nd  
Seattle, WA  98105                                                      | 91-0907437    |
| Latona Pre-3  | Latona School  
401 N.E. 42nd  
Seattle, WA  98105                                                      | 91-0926800    |
| Laurelhurst   | Laurelhurst Elementary School  
4530 46th Ave. N.E.  
Seattle, WA  98105                                                      | 91-0913406    |
| Loyal Heights | Whittier School  
7501 13th N.W.  
Seattle, WA  98117                                                      | 91-0830131    |
| Loyal Heights Pre-3 | Whittier School  
7501 13th N.W.  
Seattle, WA  98117                                                      | 91-1186625    |
| Meadowbrook   | Nathan Hale High School  
10750 30th N.E.  
Seattle, WA  98125                                                      | 91-1096653    |
| Meadowbrook Pre-3 | Nathan Hale High School  
10750 30th N.E.  
Seattle, WA  98125                                                      | 91-0921418    |
| Northgate Pre-3 | North Seattle Community College  
Room 1405, 9600 College Way North  
Seattle, WA  98103                                                        | 91-0876613    |
| North Seattle 5's | Decatur School  
7711 43rd N.E.  
Seattle, WA  98115                                                      | 91-1113343    |
| Northgate Toddler | North Seattle Community College  
Room 1405, 9600 College Way North  
Seattle, WA  98103                                                        | 91-0973035    |
| Sandhurst     | Laurelhurst United Presbyterian Church  
4501 46th Ave. N.E.  
Seattle, WA  98105                                                      | 91-1010715    |
| University Heights | University Heights School  
5031 University Way N.E.  
Seattle, WA  98105                                                      | 91-0826729    |
| Victory Heights | Victory Heights Recreation Center  
N.E. 107 and 19th N.E.  
Seattle, WA  98125                                                        | 91-0940486    |
| Victory Heights Toddler | Victory Heights Recreation Center  
N.E. 107 and 19th N.E.  
Seattle, WA  98125                                                        | 91-0975397    |
<table>
<thead>
<tr>
<th>Location</th>
<th>Address</th>
<th>Phone</th>
</tr>
</thead>
<tbody>
<tr>
<td>Victory Heights 2's</td>
<td>Victory Heights Recreation Center</td>
<td>91-0923111</td>
</tr>
<tr>
<td></td>
<td>N.E. 107th and 19th N.E.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Seattle, WA 98125</td>
<td></td>
</tr>
<tr>
<td>Wallingford</td>
<td>Keystone Congregational Church</td>
<td>91-0825874</td>
</tr>
<tr>
<td></td>
<td>5019 Keystone Place North</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Seattle, WA 98103</td>
<td></td>
</tr>
<tr>
<td>Wedgewood</td>
<td>Faith Lutheran Church</td>
<td>95-2751368</td>
</tr>
<tr>
<td></td>
<td>8208 18th N.E.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Seattle, WA 98115</td>
<td></td>
</tr>
</tbody>
</table>