Dear Sir or Madam:

Reference is made to your request for verification of the tax exempt status of Brunswick-Topsham Land Trust.

A determination or ruling letter issued to an organization granting exemption under the Internal Revenue Code of 1954 or under a prior or subsequent Revenue Act remains in effect until exempt status has been terminated, revoked or modified.

Our records indicate that exemption was granted as shown below.

Sincerely yours,

William P. Marshall
District Disclosure Officer

Name of Organization: Brunswick-Topsham Land Trust
Date of Exemption Letter: September 1986
Exemption granted pursuant to 1954 Code section 501(c)(3) or its predecessor Code section.
Foundation Classification (if applicable): Not a private foundation as you are an organization described in sections 509(a)(1) and 170(b)(1)(a)(vi) of the Internal Revenue Code.