



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

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September 22, 2005

Mr. Gerald A. Bagazinski  
Secretary  
Livonia Community Foundation  
33300 Five Mile Road  
Suite 110  
Livonia, Michigan 48154-3074

Dear Mr. Bagazinski:

This is to advise you that Livonia Community Foundation is certified as a community foundation for the purposes of the Michigan Individual Income Tax and Single Business Tax credits for tax year 2005.

The Livonia Community Foundation will appear in the 2005 Individual Income Tax Return and Single Business Tax Return booklets.

Please be sure to include in your solicitation materials and gift acknowledgment letters that gifts to your foundation must be made to an endowment fund in order to be eligible for the Michigan tax credit.

If you have any questions, please contact Sara Clark Pierson at (517) 636-4230. Thank you for your interest in certification.

Sincerely,

A handwritten signature in cursive script that reads "Stephen R. Hilker".

Stephen R. Hilker, Director  
Customer Service Bureau