

September 11, 2001

Magalie Roman Salas, Secretary  
Federal Communications Commission  
The Portals  
445 12th Street, S.W.  
12<sup>th</sup> Street Lobby, TW-A325  
Washington, D.C. 20554

Re: WIRN-FM, Minneapolis, MN  
Facility ID No. 78080  
Minnesota Public Radio

Dear Ms Salas:

Minnesota Public Radio ("MPR"), a non-profit tax-exempt organization, is the licensee of WIRN-FM, Buhl, Minnesota. Although it is already on file with the Commission, since WIRN appears on the FY 2001 AM and FM Regulatory Fees list, attached is a copy of the current IRS Determination Letter for MPR documenting our tax-exempt status as exempt under Section 501 of the Internal Revenue Code.

Please contact this office or our outside counsel, Todd Stansbury at Wiley Rein & Fielding (202) 719-7000, if there are any questions.

Sincerely,



Mitzi T Gramling  
Associate General Counsel

Cc: Todd Stansbury, Esq  
FCC Revenue and Receivables Operations Group

Attachment

Internal Revenue Service

Department of the Treasury

District  
Director

230 S. Dearborn St., Chicago, Illinois 60604  
(312) 886-4805

▶ Minnesota Public Radio  
45 East Eighth Street  
St. Paul, Minnesota 55101

APR 12 1985

This is in reply to your letter dated March 25, 1985.

Our records indicate that you were issued the following:

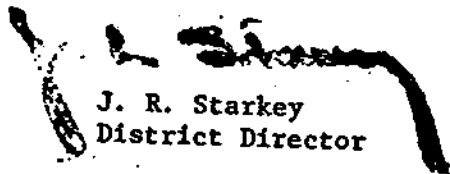
Exemption letter dated February 1969.

Section of Code 501(c)(3).

Foundation Status (501(c)(3) only) 170(b)(1)(A)(vi).

Based on the above, the tax exempt status of the organization still remains in effect.

Sincerely yours,



J. R. Starkey  
District Director