INTERNAL REVENUE SERVICE P. O. BOX 2508 CINCINNATI, OH 45201

Date:

NOV 29 2012

LINCOLN DISTRICT DENTAL ASSOCIATION 7160 S 29TH ST STE 1 LINCOLN, NE 68516

Employer Identification Number:

45-5358062

DLN:

17053181342032

Contact Person:

RACHEL M LEIFHEIT

ID# 31617

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

December 31

Form 990 Required:

Yes

Effective Date of Exemption:

May 15, 2010

Contribution Deductibility:

No

Addendum Applies:

Yes

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)(6) 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.

Sincerely,

Holly O. Paz

Director, Exempt Organizations

Rulings and Agreements

Enclosure: Publication 4221-NC

LINCOLN DISTRICT DENTAL ASSOCIATION

ADDENDUM

Based on the information submitted with your application, you meet the requirements for retroactive reinstatement under Notice 2011-43.