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November 4, 2019

Lisa Furseth
690 3rd Street
Suite 300
Beloit, WI 53511

RE: Form 1023 Application for Kids First Beloit, Inc.

Dear Lisa:

Enclosed is the Form 1023 Application for Recognition of Exemption under Section 501(c)(3) of the Internal Revenue Code and supporting materials (hereinafter the "Application Materials") submitted to the Internal Revenue System by our firm on November 4, 2019 for, and on behalf of Kids First Beloit, Inc. Please keep a copy of the Application Materials for your records.

Drawing your attention to page 5 of the Application Materials, due to the December 6th deadline for application for a charter, we requested expedited review of the Application Materials.

Thank you for entrusting this matter to Nowlan & Mouat. If you have any further questions regarding the above-referenced Application for Recognition of Exemption of Kids First Beloit, Inc., please contact the undersigned at your earliest convenience.

Sincerely,

NOWLAN & MOUAT LLP


Attorney Michael C. Davis