Date: 1648 17 1980

FFN 410011150 EIN 39-1284451 CASE NO 41004400EO CEDAR LAKES CONSERVATION FOUNDATION INC. 400 W SILVER SPRING DR RM 262 INS MILWAUKEE, WI 53217 Our Letter Dated:

December 19, 1977

Person to Contact:

Marilyn Farouit

Contact Telephone Number:

612-725-5811

This modifies our letter of the above date in which we stated that you would be treated as an organization which is not a private foundation until the expiration of your advance ruling period.

Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code, because you are an organization of the type described in section  $\frac{5096}{4000}$ . Your exempt status under section 501(c)(3) of the code is still in effect:

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

Whitzer