

**Internal Revenue Service  
District Director**

**Department of the Treasury**

Entered in PCG

P O BOX A-3290 DPN 22-2  
CHICAGO, IL 60690

Date: **SEP 21 1990**

**CEDARBURG CORPORATION**  
P O BOX 84  
CEDARBURG, WI 53012

Employer Identification Number:  
39-1558200

Contact Person:  
MS. A. MC KIMLEY

Contact Telephone Number:  
(312) 886-7731

Our Letter Dated:  
Dec 22, 1986

Addendum Applies:  
NO

Dear Applicant:

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.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. 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 code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

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,

  
R. S. Mintrode, Jr.  
District Director