

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Entered

Date:

FEB 21 2013

Heartlove Place, Inc.
3229 N Dr. Martin Luther King, Jr. Drive
Milwaukee, WI 53212

Employer Identification Number:

39-1896815

Person to Contact - ID Number:

Harold J. Fodor - 1011002

Contact Telephone Number:

877-829-5500 Toll-Free

Form 990 Required:

Yes

Dear Sir or Madam:

In your letter dated October 12, 2011, you requested classification as a public charity described in section 509(a)(2) of the Internal Revenue Code.

In our letter dated March 1999, we determined that you were exempt under section 501(c)(3) of the Code. We further determined that you weren't a private foundation and you were classified as a public charity described in section 509(a)(3) of the Code.

Based on the information you provided, we determined you meet the requirements for classification as a public charity described in section 509(a)(2) of the Code.

Accordingly, we have updated your public charity status in our records as you requested.

Since your exempt status wasn't under consideration, you continue to be classified as an organization exempt from federal income tax under section 501(c)(3) of the Code.

Grantors and contributors may generally rely on this determination of your foundation status unless the Internal Revenue Service publishes notice that you are no longer recognized as tax exempt or classified as a public charity in the Internal Revenue Bulletin. However, if a grantor or contributor takes any action, or fails to take any action, which causes you to lose your exempt status or causes you to be reclassified as a private foundation, that party cannot rely on this determination. Furthermore, a contributor or grantor who knows that the Internal Revenue Service has notified you of any change in your exempt status or foundation status cannot rely on this determination.

Please see enclosed Publication 4221-PC, *Compliance Guide for 501(c)(3) Public Charities*, for helpful information about your responsibilities as an exempt organization.

Because this letter could help resolve any questions about your exempt status and/or foundation status, you should keep it with your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Page 2

Name Heartlove Place, Inc.
EIN 39-1896815

Sincerely,

A handwritten signature in dark ink, appearing to read "Holly O. Paz". The signature is written in a cursive, flowing style.

Holly O. Paz
Director, Exempt Organizations
Rulings and Agreements

Enclosure:
Publication 4221-PC



The Lynde and Harry
BRADLEY FOUNDATION

The Lion House ☉ 1241 North Franklin Place ☉ Milwaukee, Wisconsin 53202-2901
(414) 291-9915 ☉ Fax (414) 291-9991 ☉ www.bradleyfdn.org

Cynthia K. Friauf
Vice President for Finance

MEMORANDUM

TO: Alicia Manning
Grant File

Entered

FROM: Cynthia K. Friauf *ck*

DATE: May 1, 2007

RE: Heartlove Place, Inc.

On April 25th, I spoke with Vanessa Claypool (Executive Director), Joseph DeRosa (Board member) and Peter Faust (attorney with O'Neil, Cannon & Hollman, S.C.) regarding Heartlove's status as a 509(a)(3) organization. The conclusion is that they will certify that Heartlove is a Type I organization.

Discussion:

Heartlove's determination letter says the organization is a 509(a)(3) supporting organization. This means the organization would be a private foundation except for the IRS provision that allows it to be treated as a public charity because it is organized exclusively to support a public charity. The Pension Protection Act of 2006 requires the Bradley Foundation to determine a grantee's type (Type I, II or III) if it is a supporting organization. If the grantee is a Type III organization, the Foundation cannot count the grant as a qualifying distribution and must do expenditure accounting. Prior to the call this morning Vanessa sent me Heartlove's determination letter, articles of incorporation and by-laws to review. They were drafted for the purposes of organizing Heartlove as a Type I charity.

I reviewed Schedule A of the grantee's 2005 tax return and found that the return classified the organization as a public charity, which is not consistent with the determination letter or the articles of incorporation. We discussed the inconsistency in the conference call. It appears, from the tax return, the grantee could be a publicly supported organization under 501(a)(3). See also Sec 170(b)(1)(A)(vi). Peter Faust agreed that the organization meets the public support test and they should consider filing for a change in determination from the IRS. If they decide to request a change, they will send us the new determination letter. The IRS is taking a long time to issue determination letters and it could be a year or longer to get their response.

The certification letter, determination letter, articles of incorporation and by-laws must be retained as documentation in support for the 2006 grant and all future grants. This will be located in the binders where the Foundation keeps copies of grantees' IRS determination letters.

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

Entered in 800

DEPARTMENT OF THE TREASURY

991990
and
992489

Date: MAR. 24 1999

HEARTLOVE PLACE INC
C/O JAMES P LEES
21305 SIERRA DR
BROOKFIELD, WI 53045

Employer Identification Number:

39-1896815

DLN:

17053020007039

Contact Person:

JAMES M. GAVIN

ID Badge No. 39-00750

ID# 75033

Contact Telephone Number:

(414) 798-8320 Toll Free (877) 829-5500

Accounting Period Ending:

December 31

Form 990 Required:

yes

Addendum Applies:

no

ENTD JUN 27 2000

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(3).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, if you are involved in an excess benefit transaction, that transaction might be subject to the excise taxes of section 4958. Additionally, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please contact your key district office.

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)(3) 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)(3) organization.

Letter 947 (DO/CG)

HEARTLOVE PLACE INC

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of Code sections 2055, 2106, and 2522.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so be sure your return is complete before you file it.

You are required to make your annual return available for public inspection for three years after the return is due. You are also required to make available a copy of your exemption application, any supporting documents, and this exemption letter. Failure to make these documents available for public inspection may subject you to a penalty of \$20 per day for each day there is a failure to comply (up to a maximum of \$10,000 in the case of an annual return).

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

HEARTLOVE PLACE INC

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

This determination is based on evidence that your funds are dedicated to the purposes listed in section 501(c)(3) of the Code. To assure your continued exemption, you should keep records to show that funds are expended only for those purposes. If you distribute funds to other organizations, your records should show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), there should be evidence that the funds will remain dedicated to the required purposes and that they will be used for those purposes by the recipient.

If distributions are made to individuals, case histories regarding the recipients should be kept showing names, addresses, purposes of awards, manner of selection, relationship (if any) to members, officers, trustees or donors of funds to you, so that any and all distributions made to individuals can be substantiated upon request by the Internal Revenue Service. (Revenue Ruling 56-304, C.B. 1956-2, page 306.)

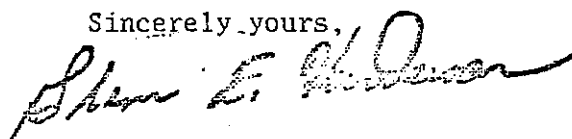
If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



District Director

Enclosure(s):