INTERNAL REVENUE SERVICE DISTRICT DIRECTOR P 0 BOX A-3290 DPN 22-2 CHICAGO: IL 60690

Entered in PCG

Date: MAY 2 4 1996

JAPAN AMERICA SOCIETY OF WISCONSIN INC: C-O JOHN C HAERTEL

111 E KILDOURN AVE ROOM 900 NILWAUKEE: WI 53202-6611

Employer Identification Number: 39-1701437

Case Number: 365095018

Contact Person: MRS. R. COOLEY Contact Telephone Number:

(312) 886-6532

Dur Letter Dated: October 16, 1991 Addendum Applies: No

Dear Applicants

This modifies our letter of the above date in which we stated that you would be treated as an organization that 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 SOI(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 election 50% (a) (2).

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)(2) 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)(2) 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.

Marily H. Ray

Marilya K. Day

District Director.