

Internal Revenue Service  
District Director

Department of the Treasury

31 HOPKINS PLAZA  
BALTIMORE, MD 21201

Entered in PCG

Date: SEP 15 1988

Employer Identification Number:  
52-1433476

Contact Person:  
MS. R. MILLER

Contact Telephone Number:  
(301) 962-9423

SELOUS FOUNDATION  
325 PENNSYLVANIA AVENUE SE  
WASHINGTON, DC 20003

Our Letter Dated:  
March 12, 1986

Caveat 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.

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 509(a)(1) and 170(b)(1)(A)(vi). Your exempt status under Code section 501(c)(3) is still in effect.

Grantors and contributors may rely on this determination until 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 that resulted in your loss of such status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) organization.

If the heading of this letter indicates that a caveat applies, the caveat below or on the enclosure 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,

*Phil Brond*

District Director

Internal Revenue Service

District  
Director

Department of the Treasury

Entered in PCQ

Person to Contact: EO:TPA

Telephone Number:  
1-800-829-1040  
312-435-1040

SERENITY CLUB INC  
1111 W LINCOLN AVE  
MILWAUKEE, WI 53215-3102

Refer Reply to: 95-0275

Date: October 30, 1995

RE: EXEMPT STATUS  
EIN: 39-1164150

This is in response to the letter, dated October 30, 1995, regarding your status as an organization exempt from Federal income tax.

Our records indicate that a ruling letter was issued in November 1973, granting your organization an exemption from Federal income tax under the provisions of Section 501(c)(3) of the Internal Revenue Code of 1954. Our records also indicate that your organization is not a private foundation but one that is described in Section 509(a)(2) of the Internal Revenue Code.

Contributions made to you are deductible by donors in computing their taxable income in the manner and to the extent provided in Section 170 of the Internal Revenue Code.

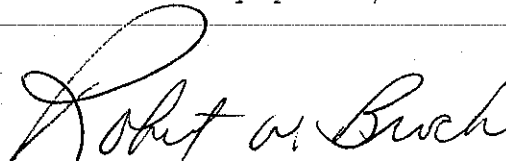
If your gross receipts each year are normally \$25,000 or more, you are required to file Form 990, Return of Organizations Exempt from Income tax by the fifteenth day of the fifth month after the end of your annual accounting period.

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 F-990-T.

If any question arises with respect to your status for Federal income tax purposes, you may use this letter as evidence of your exemption.

This is an advisory letter.

Sincerely yours,



Robert W. Brock  
District Director