

MAR 24 1985

Department of the Treasury

3

19 MAR 1985

Entered in PCG

Employer Identification Number

39-1506369

Accounting Period Ending:

December 31

Foundation Status Classification:

509(a)(2)

Advance Ruling Period Ends:

December 31, 1986

Person to Contact:

D. Knoff

Contact Telephone Number:

312-886-1278

Applicant:

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

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization described in section 509(a)(2).

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the date of your inception and ends on the date shown above.

Within 90 days after the end of your advance ruling period, you must submit to the Service information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 501(c)(3) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, if you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days, grantors and donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section 509(a)(2) organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor 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 section 509(a)(2) status, or acquired knowledge of the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(2) organization.

(over)

(Note: Since the exemption No. ES-30037)

WINTER FUN INC  
RACE FROG STATS INC  
EAST MICHIGAN STREET  
MILWAUKEE, WI 53202