Entered in PCG

Date: MAY 1 1 1992

Employer Identification Number:
    39-1592900
Contact Person:
    MS. D. TOBLER
Contact Telephone Number:
    (312) 886-1278

SOUTHSIDE MILWAUKEE EMERGENCY
  SHELTER INC
1115 SOUTH 7TH STREET
MILWAUKEE, WI 53204

Our Letter Dated:
    January 28, 1988
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 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 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
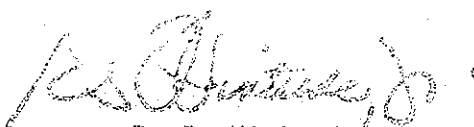organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

     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. Wintrode Jr.
                              District Director

                         Letter 1050(DO/CG)

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

entered in PCG

Date: **JAN 2 8 1988**

Employer Identification Number:
39-1592900
Contact Person:
P. J. MAZARAKOS, JR.
Contact Telephone Number:
(312) 886-1278

SOUTHSIDE MILWAUKEE EMERGENCY
SHELTER INC
1115 SOUTH 7TH STREET
MILWAUKEE, WI 53204

Accounting Period Ending:
June 30
Foundation Status Classification:
509(a)(1)
Advance Ruling Period Ends:
June 30, 1991
Caveat Applies:
No

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(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 public-
ly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

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 us information needed to determine whether you have met the require-
ments 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 509(a)(1) or 509(a)(2) organization as long as you con-
tinue 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 contributors may rely on the determination that you are not a