

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

Department of the Treasury

Date: August 20, 2014

The Sand County Foundation Inc.
131 W. Wilson St, Ste 610
Madison, WI 53703

Employer Identification Number:

39-6089450

Person to Contact - ID Number:

Ms. Lee – 02-03193

Contact Telephone Number:

877-829-5500 Toll-Free

Form 990 Required:

Yes

Dear Sir or Madam:

On March 17, 2014 you notified the Internal Revenue Service of your intent to terminate your foundation status as a private foundation under section 507(b)(1)(B) of the Internal Revenue Code of 1986 and become a public charity. In our letter of May 9, 2008, we stated that you would be treated as a public charity until the expiration of your 60-month advance ruling period.

Based on the information you submitted at the end of the advance ruling period, we determined that you have terminated your private foundation status under the provisions of section 507(b)(1)(B) of the Code. Accordingly, as of January 1, 2008 you have been reclassified as a public charity described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code. Since your exempt status wasn't under consideration, you continue to be classified an organization exempt from Federal income tax under section 501(c)(3) of the Code.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, *Compliance Guide for 501(c)(3) Public Charities*, which describes your recordkeeping, reporting, and disclosure requirements.

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

Sincerely,



Director, Exempt Organizations