

Entered in PCG

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: FEB - 4 2006

Employer Identification Number:  
39-2007850

DLN:  
17053351785045

Contact Person:  
THOMAS C KOESTER ID# 31116

Contact Telephone Number:  
(877) 829-5500

Public Charity Status:  
170(b)(1)(A)(vi)

WALNUT WAY CONSERVATION CORP  
2247 N 17TH ST  
MILWAUKEE, WI 53205-0000

Dear Applicant:

Our letter dated MARCH 30, 2001, stated you would be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, and you would be treated as a public charity, rather than as a private foundation, during an advance ruling period.

Based on the information you submitted, our letter dated MAY 18, 2005 in which you were presumed to be a private foundation is hereby superseded. You are classified as a public charity under the Code section listed in the heading of this letter. Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

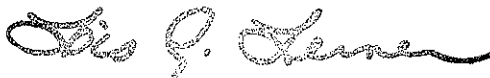
Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, (800) 829-3676. Information is also available on our Internet Web Site at [www.irs.gov](http://www.irs.gov).

If you have general questions about exempt organizations, please call our toll-free number shown in the heading.

Please keep this letter in your permanent records.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely yours,



Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements

Letter 1050 (DO/CG)