

Internal Revenue Service  
District Director

APR - 1 1988

Department of the Treasury

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

Date: APR 0 1 1988

Employer Identification Number:  
41-1429149

Contact Person:  
AUGUSTA L. SIMPSON

Contact Telephone Number:  
(312) 886-1278

PHEASANTS FOREVER  
P O BOX 75473  
ST PAUL, MN 55175

Our Letter Dated:  
Oct. 6, 1982  
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)(2). Your exempt status under Code section 501(c)(3) of the code 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)(2) 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)(2) 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 you permanent records.

PHEASANTS FOREVER

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "R. S. Wintrobe, Jr.", with a small dot at the end of the signature.

R. S. Wintrobe, Jr.  
District Director