

To: Revenue Agent Mike Kerr
Internal Revenue Service
P.O. Box 12192
Covington, KY 41012-0192

From: Tommy W. Parker, President
Oak Creek Lake Association
EIN: 26-2700173

RE: Our Form 1024 -- Application for Recognition of Exemption under Section 501(a)

Dear Agent Kerr:

I am writing in response to your Letter 1312 dated November 12, 2013. My responses are as follows:

1. Attached please find see a revised page 1 of our Form 1024 signed and dated by Tommy W. Parker, President to indicate that we are switching to apply for exemption under IRC 501(c)(4) as a social welfare organization from IRC 501(c)(7) as a social club. I believe that our organization is operated exclusively for the promotion of social welfare because the activities are primarily intended to promote the common good and general welfare of the people and community.
2. Attached please see Articles of Association showing the date of adoption, May 24, 2008 and two (2) signatures.
3. I understand and agree that the effective date of exemption would be the postmark date, December 12, 2012.

Under penalties of perjury, I declare that I have examined this information, including accompanying documents, and, to the best of my knowledge and belief, the information contains all the relevant facts relating to the request for the information, and such facts are true, correct, and complete.

Tommy W. Parker, President

Signature: 

Date: 11/25/13

Application for Recognition of Exemption Under Section 501(a)

If exempt status is approved, this application will be open for public inspection.

Read the instructions for each Part carefully. **A User Fee must be attached to this application.**
 If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to the organization.

Complete the Procedural Checklist on page 6 of the instructions.

Part I. Identification of Applicant (Must be completed by all applicants; also complete appropriate schedule.)
 Submit only the schedule that applies to your organization. Do not submit blank schedules.

Check the appropriate box below to indicate the section under which the organization is applying:

- a Section 501(c)(2)—Title holding corporations (Schedule A, page 7)
- b Section 501(c)(4)—Civic leagues, social welfare organizations (including certain war veterans' organizations), or local associations of employees (Schedule B, page 8)
- c Section 501(c)(5)—Labor, agricultural, or horticultural organizations (Schedule C, page 9)
- d Section 501(c)(6)—Business leagues, chambers of commerce, etc. (Schedule C, page 9)
- e Section 501(c)(7)—Social clubs (Schedule D, page 11)
- f Section 501(c)(8)—Fraternal beneficiary societies, etc., providing life, sick, accident, or other benefits to members (Schedule E, page 13)
- g Section 501(c)(9)—Voluntary employees' beneficiary associations (Parts I through IV and Schedule F, page 14)
- h Section 501(c)(10)—Domestic fraternal societies, orders, etc., not providing life, sick, accident, or other benefits (Schedule E, page 13)
- i Section 501(c)(12)—Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations (Schedule G, page 15)
- j Section 501(c)(13)—Cemeteries, crematoria, and like corporations (Schedule H, page 16)
- k Section 501(c)(15)—Mutual insurance companies or associations, other than life or marine (Schedule I, page 17)
- l Section 501(c)(17)—Trusts providing for the payment of supplemental unemployment compensation benefits (Parts I through IV and Schedule J, page 18)
- m Section 501(c)(19)—A post, organization, auxiliary unit, etc., of past or present members of the Armed Forces of the United States (Schedule K, page 19)
- n Section 501(c)(25)—Title holding corporations or trusts (Schedule A, page 7)

1a Full name of organization (as shown in organizing document) Oak Creek Lake Association	2 Employer identification number (EIN) (if none, see Specific Instructions on page 2) 26 ; 2700173			
1b c/o Name (if applicable) Tommy W. Parker, President	3 Name and telephone number of person to be contacted if additional information is needed Tommy W. Parker, President (325) 282-2232			
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">1c Address (number and street) P.O. Box 376</td> <td style="width: 50%;">Room/Suite</td> </tr> </table>		1c Address (number and street) P.O. Box 376	Room/Suite	
1c Address (number and street) P.O. Box 376		Room/Suite		
1d City, town or post office, state, and ZIP + 4 If you have a foreign address, see Specific Instructions for Part I, page 2. Blackwell, TX 79506				
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">1e Web site address oakcreeklake.org</td> <td style="width: 33%;">4 Month the annual accounting period ends December</td> <td style="width: 34%;">5 Date incorporated or formed May 24, 2008</td> </tr> </table>	1e Web site address oakcreeklake.org	4 Month the annual accounting period ends December	5 Date incorporated or formed May 24, 2008	
1e Web site address oakcreeklake.org	4 Month the annual accounting period ends December	5 Date incorporated or formed May 24, 2008		

6 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? Yes No
 If "Yes," attach an explanation.

7 Has the organization filed Federal income tax returns or exempt organization information returns? Yes No
 If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.

8 Check the box for the type of organization. ATTACH A CONFORMED COPY OF THE CORRESPONDING ORGANIZING DOCUMENTS TO THE APPLICATION BEFORE MAILING.

- a Corporation— Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also attach a copy of the bylaws.
- b Trust— Attach a copy of the Trust Indenture or Agreement, including all appropriate signatures and dates.
- c Association— Attach a copy of the Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence that the organization was formed by adoption of the document by more than one person. Also include a copy of the bylaws.

If this is a corporation or an unincorporated association that has not yet adopted bylaws, check here

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization, and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

PLEASE SIGN HERE **Tommy W. Parker, President** **11/25/13**
 (Signature) (Type or print name and title or authority of signer) (Date)

Articles of Association
of
Oak Creek Lake Association
(Adopted on May 24, 2008)

ARTICLE I

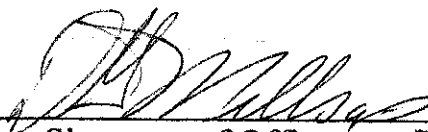
The name of the association shall be "Oak Creek Lake Association." The said organization is not organized for profit. The association is based in Blackwell, Texas, the United States of America.

ARTICLE II

Oak Creek Lake Association is formed as a social welfare or community civic organization described under section 501(c)(4) of the Internal Revenue Code for the purpose of bringing about civic betterments and social improvements and promoting the common good and general welfare of the people and community surrounding the area of the Oak Creek Lake, a public lake owned by the City of Sweetwater, Nolan County, Texas.

ARTICLE III

The above articles were adopted on May 24, 2008.
(Insert month, day, year)

1. 
Signature of Officer *D.C. Millsap, Director*

2. 
Signature of Officer *WALTER SWEET DIRECTOR*