

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

DEPARTMENT OF THE TREASURY

Date: MAR - 1 2005

PELICAN LAKE PROPERTY OWNERS  
ASSOCIATION OF CROW WING COUNTY  
PO BOX 823  
NISSWA, MN 56468

Employer Identification Number:  
36-3291337  
DLN:  
17053336017034  
Contact Person:  
DEL TRIMBLE ID# 31309  
CONTACT Telephone Number:  
1-(877) 829-5500  
Accounting Period Ending:  
JULY 31  
Public Charity Status:  
170(b)(1)(A)(vi)  
Form 990 Required:  
YES  
Effective Date of Exemption:  
NOVEMBER 27, 2004  
Contribution Deductibility:  
YES  
Advance Ruling Ending Date:  
JULY 31, 2009

Dear Applicant:

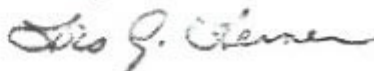
We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of your exemption and ends with advance ruling ending date shown in the heading of the letter.

Shortly before the end of your advance ruling period, we will send you Form 8734, Support Schedule for Advance Ruling Period. You will have 90 days after the end of your advance ruling period to return the completed form. We will then notify you, in writing, about your public charity status.

Please see enclosed Information for Exempt Organizations Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

Sincerely,



Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements

closures: Information for Organizations Exempt Under Section 501(c)(3)



Department of the Treasury  
Internal Revenue Service  
P.O. Box 2508, Room 4010  
Cincinnati OH 45201

ORIGINAL

In reply refer to: 4077550279  
Sep. 03, 2009 LTR 4168C 0  
36-3291337 000000 00  
00032088  
BODC: TE

PELICAN LAKES ASSOCIATION OF CROW  
WING COUNTY  
PO BOX 823  
NISSWA MN 56468-0823



010912

Employer Identification Number: 36-3291337  
Person to Contact: Sophia Brown  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Aug. 14, 2009, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in February 2005, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Cindy Westcott  
Manager, ED Determinations