

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

DEPARTMENT OF THE TREASURY

Date: MAR 10 1997

BELVIDERE PARK DISTRICT FOUNDATION
202 WEST STATE STREET, SUITE 400
ROCKFORD, IL 61101

Employer Identification Number:
36-3843643
DLN:
17053053903007
Contact Person:
D. A. DOWNING
Contact Telephone Number:
(513) 684-3957
Our Letter Dated:
July 13, 1993
Addendum Applies:
No

COPY

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. 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 Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) 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, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

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

Sincerely yours,


District Director

OGDEN UT 84201-0046

In reply refer to: 0424128921
Apr. 13, 2004 LTR 252C
36-3843643 000000 00 000

03986
BODC: TE

PARKS AND CONSERVATION FOUNDATION
% G MICHAEL SCHEURICH
PO BOX 463
BELVIDERE IL 61008-0463633

Taxpayer Identification Number: 36-3843643
Tax Period(s): Dec. 31, 2003

Dear Taxpayer:

Thank you for the inquiry dated Mar. 05, 2004.

We have changed the name on your account as requested. The number shown above is valid for use on all tax documents.

If you have any questions, please call us toll free at 1-877-829-5500 between the hours of 8:00 a.m. and 6:30 p.m., Eastern Time.

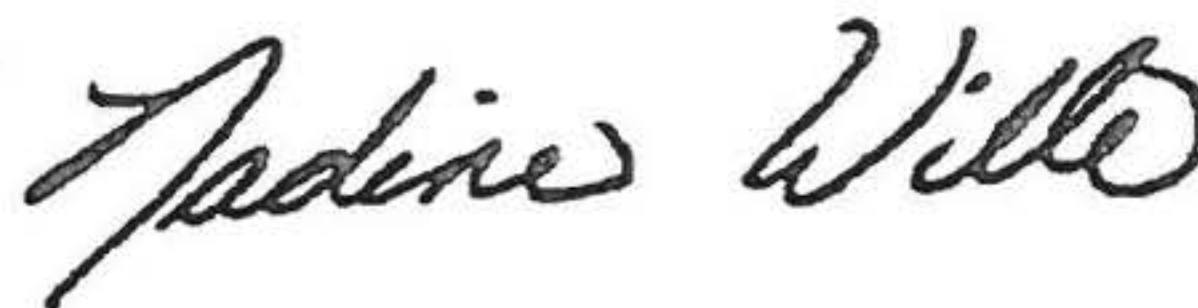
If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

Thank you for your cooperation.

Sincerely yours,



Nadine Wille
Dept. Manager, Code & Edit/Entity 3

Enclosure(s):
Copy of this letter