

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

DEPARTMENT OF THE TREASURY

Date: **OCT 07 2009**

SKIDUCK SKIING FOR DISABLED &  
UNDERPRIVILEGED CHILDREN AND OLDER  
C/O CLINT LUNDE  
152 MULE CREEK CIR  
RENO, NV 89511

Employer Identification Number:  
27-0798499  
DLN:  
17053267338009  
Contact Person: JOAN C KISER ID# 31217  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
December 31  
Public Charity Status:  
170(b)(1)(A)(vi)  
Form 990 Required:  
Yes  
Effective Date of Exemption:  
August 31, 2009  
Contribution Deductibility:  
Yes  
Addendum Applies:  
No

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. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 947 (DO/CG)

SKIDUCK SKIING FOR DISABLED &

Sincerely,

A handwritten signature in black ink that reads "Robert Choi". The signature is written in a cursive, slightly slanted style.

Robert Choi  
Director, Exempt Organizations  
Rulings and Agreements

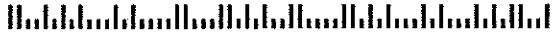
Enclosure: Publication 4221-PC



**IRS** Department of the Treasury  
Internal Revenue Service

P.O. BOX 2508  
CINCINNATI OH 45201

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152 MULE CREEK CIR  
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026262



Department of the Treasury  
Internal Revenue Service

P.O. BOX 2508  
CINCINNATI OH 45201

In reply refer to: 9999999999  
Oct. 08, 2009 LTR 3367C SO  
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152 MULE CREEK CIR  
RENO NV 89511



026262

Employer Identification Number: 27-0798499  
Tax Form: 1023  
Document Locator Number: 17053-267-33800-1  
For assistance, call: 1-877-829-5500

Dear Applicant,

We received your application for exemption from Federal income tax and your user fee payment.

During the initial review process, applications for exemption are separated into three groups:

1. Those that can be processed immediately based on information submitted,
2. Those that need minor additional information to be resolved, and
3. Those that require additional development.

If your application falls in the first group or second group, you will receive your determination letter stating that you are exempt from Federal income tax or a request for information via phone, fax, or letter. If your application falls within the third group, you will be contacted when your application has been assigned to an Exempt Organizations specialist for technical review. You can expect to be contacted within approximately 90 days from the date of this notice.

IRS does not issue "tax exempt numbers" or "tax exempt certificates" for state or local sales or income taxes. If you need exemption from these taxes, contact your state or local tax offices.

General information about the application process and tax-exemption can be found by visiting our website, [www.irs.gov/eo](http://www.irs.gov/eo). If you are unable to locate the information needed, you may call our toll free number shown above Monday through Friday. When communicating with us, please refer to the employer identification number and document locator number shown above.

Sign up for Exempt Organizations' EO Update, a regular e-mail newsletter that highlights new information posted on the Charities pages of [irs.gov](http://irs.gov). To subscribe, go to [www.irs.gov/eo](http://www.irs.gov/eo) and click on "EO Newsletter."