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.
THE MINNESOTA STREETCAR MUSEUM

Sincerely,

Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c)(3)
Part X  Public Charity Status (Continued)

e  509(a)(4)—an organization organized and operated exclusively for testing for public safety. 
   ☐

f  509(a)(1) and 170(b)(1)(A)(vi)—an organization operated for the benefit of a college or university that is owned or 
   operated by a governmental unit. 
   ☐

g  509(a)(1) and 170(b)(1)(A)(vi)—an organization that receives a substantial part of its financial support in the form 
   of contributions from publicly supported organizations, from a governmental unit, or from the general public. 
   ☐

h  509(a)(2)—an organization that normally receives not more than one-third of its financial support from gross 
   investment income and receives more than one-third of its financial support from contributions, membership 
   fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions). ☑

i  A publicly supported organization, but unsure if it is described in 5g or 5h. The organization would like the IRS to 
   decide the correct status. ☐

6 If you checked box g, h, or i in question 5 above, you must request either an advance or a definitive ruling by 
   selecting one of the boxes below. Refer to the instructions to determine which type of ruling you are eligible to receive.

a  Request for Advance Ruling: By checking this box and signing the consent, pursuant to section 6501(c)(4) of 
   the Code you request an advance ruling and agree to extend the statute of limitations on the assessment of 
   excise tax under section 4940 of the Code. The tax will apply only if you do not establish public support status 
   at the end of the 5-year advance ruling period. The assessment period will be extended for the 5 advance ruling 
   years to 8 years, 4 months, and 15 days beyond the end of the first year. You have the right to refuse or limit 
   the extension to a mutually agreed-upon period of time or issue(s). Publication 1035, Extending the Tax 
   Assessment Period, provides a more detailed explanation of your rights and the consequences of the choices 
   you make. You may obtain Publication 1035 free of charge from the IRS web site at www.irs.gov or by calling 
   toll-free 1-800-829-3676. Signing this consent will not deprive you of any appeal rights to which you would 
   otherwise be entitled. If you decide not to extend the statute of limitations, you are not eligible for an advance 
   ruling.

Consent Fixing Period of Limitations Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code

For Organization

[Signature]

James A. Valtkunas

Chair of the Board of Directors

(Date)

For Director, Exempt Organizations

[Signature]

Lois G. Lemer

Group Manager

(Date)  MAR 11 2005

b  Request for Definitive Ruling: Check this box if you have completed one tax year of at least 8 full months and 
   you are requesting a definitive ruling. To confirm your public support status, answer line 6b(i) if you checked box 
   g in line 5 above. Answer line 6b(ii) if you checked box h in line 5 above. If you checked box i in line 5 above, 
   answer both lines 6b(i) and (ii).

(i) (a) Enter 2% of line 8, column (e) on Part IX-A. Statement of Revenues and Expenses. ☐
   (b) Attach a list showing the name and amount contributed by each person, company, or organization whose 
   gifts totaled more than the 2% amount. If the answer is "None," check this box. ☐

(ii) (a) For each year amounts are included on lines 1, 2, and 9 of Part IX-A. Statement of Revenues and 
   Expenses, attach a list showing the name of and amount received from each disqualified person. If the 
   answer is "None," check this box. ☐
   (b) For each year amounts are included on line 9 of Part IX-A. Statement of Revenues and Expenses, attach 
   a list showing the name of and amount received from each payer, other than a disqualified person, whose 
   payments were more than the larger of (1) 1% of line 10, Part IX-A. Statement of Revenues and 
   Expenses, or (2) $5,000. If the answer is "None," check this box. ☐

7 Did you receive any unusual grants during any of the years shown on Part IX-A. Statement of 
   Revenues and Expenses? If "Yes," attach a list including the name of the contributor, the date and 
   amount of the grant, a brief description of the grant, and explain why it is unusual. ☐ Yes ☐ No