INTERNAL REVENUE SERVICE P. O. BOX 2508 CINCINNATI, OH 45201 DEPARTMENT OF THE TREASURY

Date:

MAR 21 2005

THE MINNESOTA STREETCAR MUSEUM PO BOX 14467 UNIVERSITY STATION MINNEAPOLIS, MN 55414-0467

Employer Identification Number: 34-2030631 17053046058025 Contact Person: ID# 31432 EVELYN D GRIFFITHS Contact Telephone Number: (877) 829-5500 Accounting Period Ending: DECEMBER 31 Public Charity Status: 509(a)(2) Form 990 Required: YES Effective Date of Exemption: DECEMBER 21, 2004 Contribution Deductibility: Advance Ruling Ending Date: DECEMBER 31, 2008

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.

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THE MINNESOTA STREETCAR MUSEUM

Sincerely,

Lois G. Lerner

Director, Exempt Organizations Rulings and Agreements

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

g 509(a)(1) and 170(b)(1)(A)(vi)—an organization that receives a substantial part of its financial support of contributions from publicly supported organizations, from a governmental unit, or from the ger h 509(a)(2)—an organization that normally receives not more than one-third of its financial support from contributions, fees, and gross receipts from activities related to its exempt functions (subject to certain exceptiin and produced organization), but unsure if it is described in 5g or 5h. The organization would 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 selecting one of the boxes below. Refer to the instructions to determine which type of ruling you are et a Request for Advance Ruling: By checking this box and signing the consent, pursuant to section frie Code you request an advance ruling and agree to extend the statute of limitations on the ass excise tax under section 4940 of the Code. The tax will apply only if you do not establish public at the end of the 5-year advance ruling period. The assessment period will be extended for the 5 years to 8 years, 4 months, and 15 days beyond the end of the first year, You have the right to rule extension to a mutually agreed-upon period of time or issue(s). Publication 1035, Extending to Assessment Period, provides a more detailed explanation of your rights and the consequenced vou make. You may obtain Publication 1035 free of charge from the IRS web site at www.irs.gov toll-rea 1-800-829-3676. Signing this consent will not deprive you of any appeal rights to which you are requesting a definitive ruling. To confirm your public support status, answer line 60(i) if you decide not to extend the statute of limitations, you are not eligible for ruling. Consent Fixing Period of Limitations Upon Assessment of Tax Under Section 4940 of the Internal Section 4940 of the I	Form	1023 (Rev. 10-2004) Name: The willnesota Streetcar Museum EIN: 34 _ 2030631	Page 11
f 509(a)(1) and 170(b)(1)(A)(v)—an organization operated for the benefit of a college or university the operated by a governmental unit. g 509(a)(1) and 170(b)(1)(A)(v)—an organization that receives a substantial part of its financial support of contributions from publicly supported organizations, from a governmental unit, or from the ger h 509(a)(2)—an organization that normally receives not more than one-third of its financial support investment income and receives more than one-third of its financial support from contributions, fees, and gross receipts from activities related to its scenetr functions (subject to certain exceptification) and its properties of 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 selecting one of the boxes below. Refer to the instructions to determine which type of ruling you are etales are selected on the selecting one of the boxes below. Refer to the instructions to determine which type of ruling you are establed you request an advance ruling and agree to extend the statute of limitations on the assex excise tax under section 4940 of the Code. The tax will apply only if you do not establish public at the end of the 5-year advance ruling period. The assessment period will be extended for the 5 years to 8 years, 4 months, and 15 days beyond the end of the first year. You have the right to rule extension to a mutually agreed-upon period of time or issue(s). Publication 1035, Extending the Assessment Period, provides a more detailed explanation of your rights and the consequences of you make. You may obtain Publication 1035 fee of charge from the IRS web site at www.irs.gov toll-free 1-600-829-3676. Signing this consent will not deprive you of any appeal rights to which to the will be support status, answer line 6b(i) if you decided not to extend the statute of limitations, you are not eligible for ruling. Consent Fixing Period of Limitations Upon Assessment of Revenues and Expanses. (b) Attach a list show	Pa	rt X Public Charity Status (Continued)	
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For Organization Signsture of Officer, Director, Trustee, or other authorized official) Signsture of Officer, Director, Trustee, or other authorized official) Chair of the Board of Directors		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.	
By Bate MAR 112 Begins of the Request for Definitive Ruling: Check this box if you have completed one tax year of at least 8 fu you are requesting a definitive ruling. To confirm your public support status, answer line 6b(i) if you 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 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 organgifts 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 Revenue Expenses, attach a list showing the name of and amount received from each disqualified 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 a list showing the name of and amount received from each payer, other than a disqualified payments were more than the larger of (1) 1% of line 10, Part IX-A. Statement of Revenues		Signature of Officer, Director, Trustee, or other authorized official) James A. Vaitkunas Z/11/C (Type or print name of signer) Chair of the Board of Directors	<i>9</i> 5
you are requesting a definitive ruling. To confirm your public support status, answer line 6b(i) if you g in line 5 above. Answer line 6b(ii) if you checked box h in line 5 above. If you checked box i in li 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 orga 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 Revenue Expenses, attach a list showing the name of and amount received from each disqualified panswer is "None," check this box. (b) For each year amounts are included on line 9 of Part IX-A. Statement of Revenues and Expenses, a list showing the name of and amount received from each payer, other than a disqualified payments were more than the larger of (1) 1% of line 10, Part IX-A. Statement of Revenues	J	Group Manager MAR 1 1 2005	
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a list showing the name of and amount received from each payer, other than a disqualified payments were more than the larger of (1) 1% of line 10, Part IX-A. Statement of Revenues	•	(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.	
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.	1	Revenues and Expenses? If "Yes," attach a list including the name of the contributor, the date and	☑ No