

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

DEPARTMENT OF THE TREASURY

Date: NOV 26 2013

FRIENDS OF THE SOUTHERN MICHIGAN
RAILROAD INC
PO BOX 192
TECUMSEH, MI 49286

Employer Identification Number:
45-2889852
DLN:
17053015380003
Contact Person:
RENEE RAILLEY NORTON ID# 31172
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
June 30
Public Charity Status:
509(a)(3)
Form 990 Required:
Yes
Effective Date of Exemption:
July 14, 2011
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.

Specifically, we have determined that you are a Type II supporting organization under section 509(a)(3). A Type II supporting organization is supervised or controlled in connection with one or more publicly supported organizations.

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)

FRIENDS OF THE SOUTHERN MICHIGAN

Sincerely,

A handwritten signature in black ink, appearing to read "Kevin C. ...". The signature is fluid and cursive, with a long horizontal stroke at the end.

Director, Exempt Organizations

Enclosure: Publication 4221-PC