

Internal Revenue Service

Date: March 4, 2004

Twistars USA Booster Club, Inc.
PO Box 70096
Lansing, MI 48908 7096

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:

Mrs. E. Eckert ID 31-07436
Customer Service Specialist

Toll Free Telephone Number:

8:00 a.m. to 6:30 p.m. FST
877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

38-3307569

Dear Sir or Madam:

This is in response to your request of March 4, 2004, regarding your organization's tax-exempt status.

In March 1997 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in section 509(a)(2).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Facsimile Copy

Tax Exempt and Government Entities Division

Twistars USA Booster Club, Inc.
38-3307569

Customer Services
P.O. Box 2068
Cincinnati, Ohio 45201

Earlino Etko

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Section 6104 of the Internal Revenue Code requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. The law also requires organizations that received recognition of exemption on July 15, 1987, or later, to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. Organizations that received recognition of exemption before July 15, 1987, and had a copy of their exemption application on July 15, 1987, are also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. For additional information on disclosure requirements, please refer to Internal Revenue Bulletin 1999 - 17

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

This letter affirms your organization's exempt status.

Sincerely,

Janna K. Skufca, Acting Director, TF/GE
Customer Account Services

Warning: Some FAX machines produce copies on thermal paper. This paper is highly sensitive and will deteriorate significantly over time. It should be copied on a plain white paper prior to filing as a return. The communication is intended for the sole use of the individual to whom it is addressed, and may contain information that is privileged, confidential, and exempt from disclosure under applicable law. If the content of this communication is not the subject intended, the recipient is urged to notify the sender immediately by returning the communication to the sender. If you are unable to contact the sender, please notify the sender immediately by phone call, and return the communication to the address above and fax at 513-762-7000.