

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

DEPARTMENT OF THE TREASURY

Date: **NOV 23 2007**

WIGAMIG OWNERS LOAN FUND INC
C/O JENIFER THOMPSON
PO BOX 580 705 PEACE PIPE RD
LAC DU FLAMBEAU, WI 54538

RECEIVED

NOV 30 2007

**Wigamig Owners
Loan Fund**

Employer Identification Number:
43-2116172

DLN:
17053260030007

Contact Person:
STEPHEN D SEOK ID# 31125

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:
DECEMBER 1, 2006

Contribution Deductibility:
YES

Advance Ruling Ending Date:
DECEMBER 31, 2010

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

If you distribute funds to individuals, you should keep case histories showing the recipient's name and address; the purpose of the award; the manner of

Letter 1045 (DO/CG)

WIGAMIG OWNERS LOAN FUND INC

selection; and the relationship of the recipient to any of your officers, directors, trustees, members, or major contributors.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in cursive script, appearing to read "Robert Choi", written in dark ink.

Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Publication 4221-PC
Statute Extension