



October 9, 2003

Ms. Yvonne Engel  
Program Administrator  
The Lynde and Harry Bradley Foundation  
P.O. Box 510860  
Milwaukee, WI 53203-0153

Re: Grantee Tax Exempt Status Information

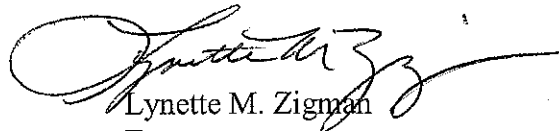
Dear Yvonne:

Enclosed is a copy of the Grantee Tax Exempt Status Information form that Peter Collier recently provided to the Foundation. I have completed several of the items.

You also asked for an explanation of Encounter's foundation status. Beginning with the calendar year 2002, Encounter will be classified as a private foundation. As of the date of this letter, this change in classification has not been brought to the IRS's attention. The 2002 information form to be filed with the IRS has not yet been filed; the due date of the return has been extended to November 17, 2003. When the 2002 information return is filed, the IRS will receive notice of the change in foundation status and, presumably, will issue a letter to the IRS indicating the change. I will provide the Foundation with any confirmation of foundation status that is received by the IRS. Encounter did provide the Foundation with the necessary documentation for expenditure responsibility for the 2002 year.

If you have any other questions, please feel free to contact me at 414.297.5733 or by email at [lzigman@foleylaw.com](mailto:lzigman@foleylaw.com).

Sincerely,



Lynette M. Zigman  
Treasurer

Enclosures

cc: Peter Collier (without encl.)



ENCOUNTER BOOKS

July 29, 1999

Mr. Robert Berkopec  
The Bradley Foundation  
PO Box 510860  
Milwaukee, WI 53203-0153

Dear Bob:

Recently you requested substantiation of Encounter's "public charity" status. I have delayed responding because we had not yet completed the tax return information.

We have now completed and filed the Form 990 tax return for the period ending December 31, 1998 and I am forwarding a copy of it to you for your files.

This information includes "public charity" status as part of Schedule A. The Schedule A computes the public support for the four years ending December 31, 1997 and demonstrates the continuing classification of Encounter as a public charity through 1998. Although this particular return does not contain information with respect to public charity classification through 1999, our internal records (which will be that basis for the Schedule A filed with the 1999 return) do show adequate public support as of the four years ending December 31, 1998 to support continued public charity status through 1999. And, as you know, a considerable public fund-raising effort in 1999 should give us the basis for continued public charity status through 2000.

We will, of course, keep you advised of these annual substantiation reports as they occur.

Very truly yours,

Richard S. Gallagher

Enclosure

cc: Peter Collier  
Lynette Zigman

INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
1100 COMMERCE STREET  
DALLAS, TX 75242

DEPARTMENT OF THE TREASURY

Entered in PCG

Date: AUG 20 1996

Employer Identification Number:  
39-1688129

Case Number:  
366192013

Contact Person:  
MRS. Y. NOBLES

Contact Telephone Number:  
(312) 886-6532

Addendum Applies:  
No

ENCOUNTER FOR CULTURE AND EDUCATION  
INC  
C-O RICHARD S GALLAGHER  
777 E WISCONSIN AVENUE SUITE 3600  
MILWAUKEE, WI 53202-5367

Dear Applicant:

Based on the information you recently submitted, we have classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Internal Revenue Code because you are described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in 501(c)(3) is still in effect.

This classification is based on the assumption that your operations will continue as you have stated. If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status.

This supersedes our letter dated April 15, 1996.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(2) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(2) organization.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your private foundation status, you should keep it in your permanent records.

Letter 1078 (DO/CG)

ENCOUNTER FOR CULTURE AND EDUCATION

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

A handwritten signature in cursive script that reads "Bobby E. Scott". The signature is written in dark ink and is positioned above the typed name.

Bobby E. Scott  
District Director

INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
P O BOX 14-3290 DPN 22-2  
CHICAGO, IL 60690

DEPARTMENT OF THE TREASURY

Entered in PCG

Date: FEB 10 1992

ENCOUNTER FOR CULTURE AND EDUCATION  
INC  
777 E WISCONSIN AVENUE  
MILWAUKEE, WI 53202

Employer Identification Number:  
39-1688129  
Contact Person:  
MS. D. TOBLER  
Contact Telephone Number:  
(312) 886-1278

Accounting Period Ending:  
December 31  
Foundation Status Classification:  
509(a)(2)  
Advance Ruling Period Begins:  
January 8, 1991  
Advance Ruling Period Ends:  
December 31, 1995  
Addendum Applies:  
No

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in section 509(a)(2).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make a final determination of your foundation status.

Letter 1045(DO/CG)

COUNTER FOR CULTURE AND EDUCATION

If we publish a notice in the Internal Revenue Bulletin stating that we will no longer treat you as a publicly supported organization, grantors and contributors may not rely on this determination after the date we publish the notice. In addition, if you lose your status as a publicly supported organization, and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that we had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date he or she acquired such knowledge.

If you change your sources of support, your purposes, character, or method of operation, please let us know so we can consider the effect of the change on your exempt status and foundation status. If you amend your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, let us know all changes in your name or address.

As of January 1, 1984, you are liable for social securities taxes under the Federal Insurance Contributions Act on amounts of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 42 of the Internal Revenue Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Internal Revenue Code. Bequests, legacies, devises, transfers, or gifts to you or for your 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.

Donors may deduct contributions to you only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, gives guidelines regarding when taxpayers may deduct payments for admission to, or other participation in, fundraising activities for charity.

You are not required to file Form 990, Return of Organization Exempt From Income Tax, if your gross receipts each year are normally \$25,000 or less. If you receive a Form 990 package in the mail, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If you are required to file a return you must file it by the 15th day of

ENCOUNTER FOR CULTURE AND EDUCATION

the fifth month after the end of your annual accounting period. We charge a penalty of \$10 a day when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty we charge cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. We may also charge this penalty if a return is not complete. So, please be sure your return is complete before you file it.

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

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, we will assign a number to you and advise you of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If we said in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help us resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



R. S. Wintrode, Jr.  
District Director

Enclosure(s):  
Form 872-C

Form **872-C**

(Revised 9-90)

Department of the Treasury  
Internal Revenue Service**Consent Fixing Period of Limitation Upon  
Assessment of Tax Under Section 4940 of the  
Internal Revenue Code**

(See instructions on reverse side.)

OMB No. 1545-0056

To be used with Form  
1023. Submit in  
duplicate.

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period,

Encounter for Culture and Education, Inc.

(Exact legal name of organization as shown in organizing document)

c/o Richard S. Gallagher

777 E. Wisconsin Ave., Milwaukee, WI 53202

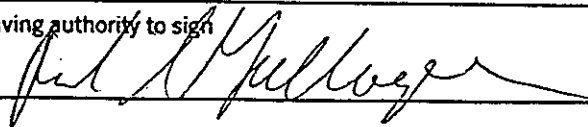
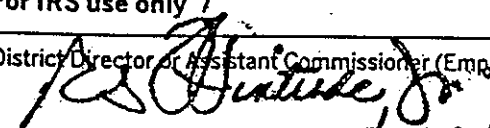
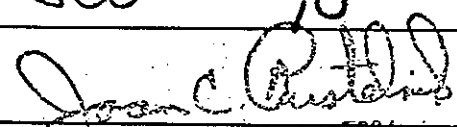
(Number, street, city or town, state, and ZIP code)

} and the District Director of  
Internal Revenue, or  
Assistant Commissioner  
(Employee Plans and  
Exempt Organizations)

Consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year December 31, 1991  
(Month, day, and year)

Name of organization (as shown in organizing document)		Date
Encounter for Culture and Education, Inc.		12-16-91
Officer or trustee having authority to sign		
Signature ► 		Vice President
For IRS use only		
District Director or Assistant Commissioner (Employee Plans and Exempt Organizations)		Date
		2-6-92
By ► 		
For Paperwork Reduction Act Notice, see page 1 of the Form 1023 Instructions.		