

Entered in POG

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

DEPARTMENT OF THE TREASURY

Date: MAR 03 2004

URBAN ANTHROPOLOGY INC  
1962 N PROSPECT AVE STE 717  
MILWAUKEE, WI 53202-0000

Employer Identification Number:  
39-1965925  
DLN:  
17053045733024  
Contact Person:  
GARY L BOTKINS ID# 31463  
Contact Telephone Number:  
(877) 829-5500  
Public Charity Status:  
170(b) (1) (A) (vi)

Dear Applicant:

Our letter dated November 1999, stated you would be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, and you would be treated as a public charity during an advance ruling period.

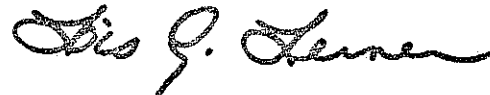
Based on our records and on the information you submitted, we are pleased to confirm that you are exempt under section 501(c)(3) of the Code, and you are classified as a public charity under the Code section listed in the heading of this letter.

Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, (800) 829-3676. Information is also available on our Internet Web Site at [www.irs.gov](http://www.irs.gov).

If you have general questions about exempt organizations, please call our toll-free number shown in the heading between 8:00 a.m. - 6:30 p.m. Eastern time.

Please keep this letter in your permanent records.

Sincerely yours,



Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements

Letter 1050 (DO/CG)

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

Entered in PCG

DEPARTMENT OF THE TREASURY

P. 81

Date:

DEC 01 2003

URBAN ANTHROPOLOGY INC  
C/O JILL FLORENCE LACKEY  
1952 N PROSPECT AVENUE - STE 715  
MILWAUKEE, WI 53202-1414

Employer Identification Number:  
19-1963925

DLN:

303317043

Contact Person:

D. A. DOWNING

ID# 31805

Contact Telephone Number:

(877) 829-5500

Advance Ruling Period Ending Date:

DECEMBER 31, 2003

Dear Applicant:

This is the advance ruling follow-up mentioned in your exemption letter. The exemption letter stated you were exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code and that during your advance ruling period you would be treated as a publicly supported organization and not as a private foundation. It also stated that at the end of your advance ruling period you would have to establish that you were, in fact, a publicly supported organization.

Our records indicate that your advance ruling period has ended. Although your tax-exempt status under section 501(c)(3) of the Code is still in effect, you need to establish that you are a publicly supported organization under either sections 509(a)(1) and 170(b)(1)(A)(vi) or section 509(a)(2) of the Code. Therefore, complete the enclosed Form 8734, Support Schedule for Advance Ruling Period, for the tax years in your advance ruling period and send it to:

Internal Revenue Service  
P.O. Box 192  
Covington, KY 41012-0192

If we do not receive this information within 90 days after the end of your advance ruling period, we will presume that you are a private foundation.

If you have any questions regarding this matter, please call our toll-free number between the hours of 8:00 a.m. - 6:00 p.m. Eastern time.

Sincerely yours,



Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements

Enclosure: Form 8734

Letter 1046 (DO/CO)

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

DEPARTMENT OF THE TREASURY

Date: NOV. 22 1999

Employer Identification Number:  
39-1968926

OLN:

17053246002027

Contact Person:

DENNIS PHILLIPS

ID# 52647

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

December 31

Foundation Status Classification:

509(a)(1)

Advance Ruling Period Begins:

May 21, 1999

Advance Ruling Period Ends:

December 31, 2003

Addendum Applies:

Yes

URBAN ANTHROPOLOGY, INC.  
C/O JILL FLORENCE LACKEY, PH.D.  
1962 N. PROSPECT AVENUE, SUITE 715  
MILWAUKEE, WI 53202

Dear Applicants:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you 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 sections 509(a)(1) and 170(b)(1)(A)(vi).

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.

If we publish a notice in the Internal Revenue Bulletin stating that we

URBAN ANTHROPOLOGY, INC.

If a return is required, it must be filed by the 15th day of the 7th month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged 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.

The law requires you to make your annual return available for public inspection without charge for three years after the due date of the return. You are also required to make available for public inspection a copy of your exemption application, any supporting documents and this exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are made widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

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.

This determination is based on evidence that your funds are dedicated to the purposes listed in section 501(c)(3) of the Code. To assure your continued exemption, you should keep records to show that funds are spent only for those purposes. If you distribute funds to other organizations, your records should show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), you must have evidence that the funds will remain dedicated to the required purposes and that recipient will use the funds for those purposes.

If you distribute funds to individuals, you should keep case histories showing the recipients' names, addresses, purposes of awards, manner of selection, and relationship (if any) to members, officers, trustees or donors of

URBAN ANTHROPOLOGY, INC.

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. Based on our review of your application for exemption, it appears that certain of your activities constitute unrelated trade or business activities as defined in section 513. Therefore, you may be liable for filing Form 990-T for each year for which such return is due. These returns should be filed with the Internal Revenue Service Center servicing your state.

Advertising income is considered to be unrelated business taxable income.