

Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248205661
Aug. 06, 2008 LTR 4168C E0
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BODC: TE

POKAGON FUND INC
121 W MERCHANT ST
NEW BUFFALO MI 49117-1813212

024741

Employer Identification Number: 30-0130499
Person to Contact: Ms. Johnson
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of July 28, 2008, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in December 2004, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are a private foundation described under section 509(a) of the Code.

Donors may deduct contributions to you as provided in section 170 of the 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.

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

Sincerely yours,

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I

Internal Revenue Service
Director, Exempt Organizations
Rulings & Agreements

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

Date: DEC 06 2006

Pokagon Fund, Inc.
121 W Merchant St.
New Buffalo, MI 49117

Employer Identification Number:
30-0130499
Person to Contact and ID Number:
Casey Sutfield - ID# 31-07637
Contact Number:
513-263-3421
Form 990-PF Required:
Yes

Dear Customer:

This letter provides a determination of your status as a private foundation under section 509(a) of the Internal Revenue Code based on the information submitted on Form 8734, *Support Schedule for Advance Ruling Period*. On this form, you reported that you received no support during your advance-ruling period.

Foundation Status

Organizations exempt under section 501(c)(3) of the Code are classified as private foundations unless they meet the requirements for public charity status. When you submitted your application for exemption, you agreed to be treated as a public charity during a five-year advance ruling period after which you would have to establish yourself as a public charity based on the amount of public support you received during this period. Because you reported that you received no public support during this period, you do not meet the public support requirements to be classified as a public charity. In addition, you did not provide any other basis to establish that you should not be classified as a private foundation. Therefore, we have classified you as a private foundation under section 509(a) of the Code. Since you are classified as a private foundation as of the date of this letter, you must file Form 990-PF beginning with the period ending June 30, 2007.

Exempt Status

Your exemption under section 501(c)(3) of the Code remains in effect. Contributions to you are deductible under section 170 of the Code.

Agree

If you agree with our determination that you are a private foundation, please sign and return the enclosed Form 6018, Consent to Proposed Adverse Action.

Disagree

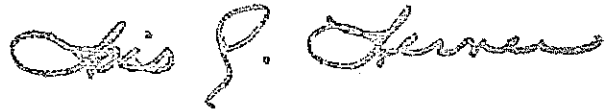
If you do not agree, you have the right to protest. You should file a written appeal as explained in the enclosed Publication 892, *Exempt Organizations Appeal Procedures for Unagreed Issues*. Your appeal should give the facts, law, and any other information to support your position. The appeal must be signed by one of your principal officers. You may request a hearing with an Appeals officer when you file your appeal. If a hearing is requested, you will be contacted to arrange a date for it. If someone who is not one of your principal officers will represent you, that person will need to file a power of attorney or tax information authorization with us. If you do not submit the protest within 30 days from the date of this letter, this letter will become our final

determination in this matter. If you do not appeal in a timely manner, it will be considered by the Internal Revenue Service as a failure to exhaust administrative remedies. Section 7428(b)(2) of the Code provides, in part, that, "A declaratory judgment or decree under this section shall not be issued in any proceeding unless the Tax Court, the Claims Court, or the District Court of the United States for the District of Columbia determines that the organization involved has exhausted administrative remedies available to it within the Internal Revenue Service."

Additional Information

Please see the enclosure, *Information for Private Foundations Exempt under Section 501(c)(3)*, for further information concerning your responsibilities as an exempt organization. For information about private foundations, go to the IRS Internet Web Site at www.irs.gov/efo and click on "Private Foundations."

Sincerely,



Lois G. Lerner
Director, Exempt Organizations
Rulings & Agreements

Enclosures:

Form 6018

Publication 892

Information for Private Foundations Exempt under Section 501(c)(3)