

Cincinnati, OH 45201

JAN 25 2016

Date:

SMOKEY ACRES  
3500 6 MILE RD  
SOUTH LYON MI 48178

**Employer Identification Number:**

36-4800007

**Person to Contact - ID Number:**

Jacob McDonald - 0203230

**Contact Telephone Number:**

877-829-5500 Toll-Free

**Form 990 Required:**

Yes

Dear Sir or Madam:

In your letter dated December 19, 2015, you requested classification as a public charity.

Our records indicate you are classified as a private [operating] foundation. You claim you're erroneously classified and are requesting correction of the error.

Based on the information you provided, we determined you meet the requirements for classification as a public charity described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code.

Accordingly, we have updated your public charity status in our records as you requested.

Since your exempt status wasn't under consideration, you continue to be classified as an organization exempt from federal income tax under section 501(c)(3) of the Code.

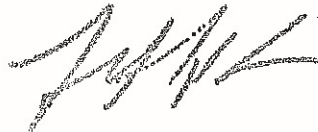
Grantors and contributors may generally rely on this determination of your foundation status unless the Internal Revenue Service publishes notice that you are no longer recognized as tax exempt or classified as a public charity in the Internal Revenue Bulletin. However, if a grantor or contributor takes any action, or fails to take any action, which causes you to lose your exempt status or causes you to be reclassified as a private foundation, that party cannot rely on this determination. Furthermore, a contributor or grantor who knows that the Internal Revenue Service has notified you of any change in your exempt status or foundation status cannot rely on this determination.

For important information about your responsibilities as a tax-exempt organization, go to [www.irs.gov/charities](http://www.irs.gov/charities). Enter "4221-PC" in the search bar to view Publication 4221-PC, *Compliance Guide for 501(c)(3) Public Charities*, which describes your recordkeeping, reporting, and disclosure requirements.

Because this letter could help resolve any questions about your exempt status and/or foundation status, you should keep it with 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,

A handwritten signature in black ink, appearing to read 'Jeffrey I. Cooper', written in a cursive style.

Jeffrey I. Cooper  
Director, Exempt Organizations  
Rulings and Agreements