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Department of the Treasury  
Internal Revenue Service  
EO RULINGS AND AGREEMENTS  
PO BOX 2508  
CINCINNATI OH 45201

Date of this notice: July 20, 2009  
Notice Number: CP-158  
Taxpayer Identification Number:  
71-1039681

066796.625713.0301.007 1 AB 0.360 535



Advance Ruling Period Ending Date:  
April 30, 2011



SALT MOUNTAIN INC  
% DONALD WADE  
1538 HIGHWAY 28  
SALMON ID 83467-5379387

For assistance, call:  
1-877-829-5500

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Our records indicate that you were issued an advance ruling letter that treated you as a public charity, rather than a private foundation, during an advance ruling period that ends on the date indicated above. That letter required you to file IRS Form 8734 at the end of your advance ruling period to establish that you qualify as a public charity.

New IRS regulations changed the procedures governing your public charity status. You are no longer required to file Form 8734 at the end of the ruling period. The regulations also provide that donors can rely on your advance ruling letter with respect to your public charity status unless the IRS changes that status, based on the organization no longer meeting an applicable public support test, and publishes notice of the change.

If you have received Form 8734 from the IRS, please do not file it. Please keep your advance ruling letter along with this letter for your permanent records.

The regulations also changed the rules for computing public support, consistent with the redesigned Form 990, Return of Organization Exempt from Income Tax. For more information regarding those rules and the redesigned Form 990, please see the IRS website at [www.irs.gov/eo](http://www.irs.gov/eo).