

DISTRICT DIRECTOR

DEPARTMENT OF THE TREASURY
1100 Commerce St., MC 4913DAL
Dallas, TX 75242

Date: AUGUST 21, 2000

CAIR MICHIGAN INC
28820 SOUTHFIELD RD # 126
LATHRUP VILLAGE, MI 48076

In Reply refer to:
EO 4913 DAL
Person to Contact:
DAVID AGUILERA
Identification Number:
75867
Contact Telephone Number:
214-767-0466
Date of Previous Letter:
JULY 31, 2000
Response Due Date:
SEPTEMBER 4, 2000

Dear Applicant:

On the above date, we requested additional information necessary to determine whether you qualify for exemption from Federal income tax under section 501(a) of the Internal Revenue Code. To date, we have not received the requested information.

Before we recognize an organization as being exempt from Federal income tax, we must have sufficient information to show that all legal requirements have been met.

All information submitted in support of your application for exemption should be furnished under signature of a principal officer or other appointed person acting with proper authorization or be attached to a properly signed cover letter.

We will hold your case open until the response date indicated above. If we have not received all information requested by that date, we would assume you do not wish to pursue the matter further and will administratively close your case. In that event, we will consider you have not taken all reasonable steps to secure the determination and you will be treated as a taxable organization.

A copy of our previous letter is enclosed for your convenience. If you have any questions, please contact us at the telephone number shown above.

If you have any further questions, please contact the person whose name and number appear above.

Sincerely yours,

David Aguilera
DAVID AGUILERA

Exempt Organization Specialist *RC*

Enclosure

INTERNAL REVENUE SERVICE
1100 COMMERCE STREET
DALLAS, TX 75242-0000

DEPARTMENT OF THE TREASURY

copy

Date: July 31, 2000

Employer Identification Number:

38-3534607

Contact Person:

David Aguilera

Contact Telephone Number:

(214) 767-0466

Response Due Date:

August 21, 2000

Cair Michigan, Inc.
28820 Southfield Kd. #126
Lathrup Village, MI 48076

Dear Applicant:

Before we can determine whether your organization is exempt from Federal income tax, we must have enough information to show that you have met all legal requirements. You did not include the information needed to make the determination on your Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.

To help us determine whether your organization is exempt from Federal income tax, please send us the requested information by the above date. We can then complete our review of your application.

If we do not hear from you within that time, we will assume you do not want us to consider the matter further and will close your case. In that event, as required by Code section 6104(c), we will notify the appropriate state officials that, based on the information we have, we cannot recognize you as an organization of the kind described in Code section 501(c)(3). As a result, the Internal Revenue Service will treat your organization as a taxable entity. If we receive the information after the response due date, we may ask you to send us a new Form 1023.

In addition, if you do not provide the requested information in a timely manner, we will consider that you have not taken all reasonable steps to secure the determination you requested. Under Code section 7428(b)(2), your not taking all reasonable steps in a timely manner to secure the determination may be considered as failure to exhaust administrative remedies available to you within the Service. Therefore, you may lose your rights to a declaratory judgement under Code section 7428.

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

Thank you for your cooperation.

Sincerely yours,

Exempt Organization Specialist

Letter 1312(DO/CG)

Please mail the information requested in this letter to the following address:

Internal Revenue Service
1100 Commerce St.
Mail Code 4913 DAL
Dallas, TX 75242

Your response should be signed by an officer or director of your organization.

1. You have requested non private foundation status under sections 509(a)(1) and 170(b)(1)(A)(ii) as a private school. In order to qualify as a private school, an organization must normally have a regularly scheduled curriculum, a regular faculty or qualified teachers, a regularly enrolled student body, and facilities where its educational activities are regularly carried on. Your activities include publicizing the services of various anti-discrimination organizations, instructing and training individuals, seminars, forums, panels, lectures, group discussions, and research. While these activities are educational, you do not appear to be a private school. Therefore you do not appear to qualify for non private foundation status under sections 509(a)(1) and 170(b)(1)(A)(ii). Instead you appear to qualify for non private foundation status under section 509(a)(2). This section provides non private foundation status to organizations which are publicly supported from related income such as fundraisers. Please provide a statement agreeing to non private foundation status under section 509(a)(2). You should note that your exemption would still be under section 501(c)(3).
2. Since the organization is newly formed, an advance ruling is in order. Please provide a statement agreeing to an advance ruling.
3. Sign, date and return both copies of the enclosed form 872-C.
4. In order to meet the organizational requirements of Internal Revenue Code section 501(c)(3), it will be necessary for you to amend your Articles of Incorporation in the following manner:
 - you should reincorporate as a non profit entity. You have incorporated as a for profit;
 - your Article I should be deleted and replaced with a clause which is similar to the third paragraph of the enclosed Draft A;
 - clauses which are similar to the fifth and sixth paragraphs of Draft A should also be added to your Articles;
 - When you have filed your amendments with the appropriate State officials, please furnish a copy of them along with a copy of the Certificate of Amendment, or other proof of filing, issued to you. If more than 21 days are necessary to file the amendments with the appropriate state officials, please contact the person whose name and telephone number are shown in the heading of this letter.

5. Which anti-discrimination organizations will you publicize?
6. You will instruct and train individuals and organizations to provide anti-discrimination services. Where will this instruction and training take place? What will be the frequency of this instruction and training? Who will provide the instruction and training? What is this individual's qualifications?
7. Does the organization distribute a newsletter? If so provide a recent issue of this newsletter.
8. What is your president's hours and duties? How was his annual salary amount determined?