

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

DEPARTMENT OF THE TREASURY

Date:

MAR 09 2007

THE HAPPY TRAILS PICKLEBALL CLUB
C/O JETTYE LANIUS
17200 W BELL RD STE 326
SURPRISE, AZ 85374

Employer Identification Number:
20-4241627
DLN:
17053023023037
Contact Person:
WINNIE W LEE ID# 31208
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
March 31
Form 990 Required:
Yes
Effective Date of Exemption:
October 15, 1998
Contribution Deductibility:
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax-exempt status we have determined that you are exempt from Federal income tax under section 501(c)(7) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Please see enclosed Information for Organizations Exempt Under Sections Other Than 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

A section 501(c)(7) organization is permitted to receive up to 35 percent of its gross receipts, including investment income, from sources outside of its membership without losing its tax-exempt status. Of the 35 percent, not more than 15 percent of the gross receipts may be derived from the use of the club's facilities or services by the general public. Income in excess of these limits may jeopardize your continued tax-exempt status.

Contributions to you are not deductible by donors under section 170(c)(2) of the Code.

Letter 948 (DO/CG)

HAPPY TRAILS PICKLEBALL CLUB

Sincerely,

A handwritten signature in cursive script, appearing to read "Lois G. Lerner". The signature is written in dark ink on a white background.

Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Assure: Information for Organizations Exempt Under Sections Other
Than 501(c)(3)