

**Internal Revenue Service**  
Director, EO Rulings & Agreements  
P.O. Box 2508  
Cincinnati, OH 45201

**Department of the Treasury**

Date: January 30, 2007

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

Employer Identification Number:  
20-4241627  
Document Locator Number:  
17053-023-02303-7  
Toll Free Number: 877-829-5500  
Application Form: 1024  
User Fee Paid: \$750.00

***Acknowledgement of your application***

We received your application for exemption from federal income tax. When communicating with us, please refer to the employer identification number and document locator number shown above.

***When can you expect to hear from us about your application?***

Your application was entered into our computer system and has been sent for initial review. Applications are initially separated into three groups: (1) those that can be processed immediately based on information submitted, (2) those that need minor additional information to be resolved, and (3) those that require additional development.

If your application falls in the first or second group, you will receive your exemption letter or a request for additional information, via phone, fax, or letter, within approximately 60 days of the date the application was submitted.

If your application falls within the third group, you will be contacted when your application has been assigned to an Exempt Organizations specialist. We assign applications in the order we receive them. If, after additional development, we conclude that you qualify for exemption, we will send you a letter stating that you are exempt from federal income tax. If we conclude that you do not qualify for exemption, we will send you a letter explaining why we believe you do not qualify and will include a complete explanation of your appeal rights.

The IRS does not issue "tax exempt numbers" or "tax exempt certificates" for state or local sales or income taxes. If you need exemption from these taxes, contact your state or local tax offices.

***Where can you learn more about the status of your application?***

Unfortunately, we are experiencing delays in working applications that require further development. Please click on the **Where Is My Exemption Application?** link found at [www.irs.gov/eo](http://www.irs.gov/eo) for the dates of cases currently being assigned.