

OGDEN UT 84201-0038

In reply refer to: 0441645756
June 12, 2009 LTR 4168C E0
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WEBSITE RATING AND ADVISORY COUNCIL
INC
10840 SW 113TH PL
MIAMI FL 33176-3227

006526

Employer Identification Number: 20-4355533
Person to Contact: Kellie Hess
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of June 03, 2009, regarding your tax-exempt status.

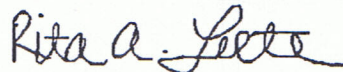
Our records indicate that a determination letter was issued in August 2007, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,



Rita A. Leete
Accounts Management II



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

Date of this notice: June 15, 2009
Notice Number: CP-158
Taxpayer Identification Number:
20-4355533

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Advance Ruling Period Ending Date:
December 31, 2010

WEBSITE RATING & ADVISORY COUNSEL
INC
10840 SW 113TH PL
MIAMI FL 33176-3227402

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

050934

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.