



Department of the Treasury  
Internal Revenue Service  
Tax Exempt and Government Entities  
PO Box 2508  
Cincinnati, OH 45201

WINGS FOR WIDOWS  
4244 BROWDALE AVENUE  
MINNEAPOLIS, MN 55416

Date: **APR 15 2019**

Employer ID number:  
82-3910357  
Person to contact / ID number:  
Fatima Fountain  
ID# 2883907  
Contact telephone number:  
1-877-829-5500  
Form 990/990-EZ/990-N required:  
Yes

Dear Applicant:

In your letter dated December 3, 2018, you requested reclassification of foundation status as a public charity. Our records indicate you are tax exempt under IRC Section 501(c)(3) and are classified as a Private Foundation. Based on the information you provided, we determined you meet the requirements for classification as a public charity described in IRC Sections 509(a)(2) and updated our records. Because your tax-exempt status wasn't under consideration, you continue to be classified as an organization exempt from federal income tax under IRC Section 501(c)(3).

This letter could help resolve questions on your foundation status. Keep it for your records.

Sincerely,

Stephen A. Martin  
Director, Exempt Organizations  
Rulings and Agreements

Letter 4425 (Rev. 1-2016)  
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