

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: April 2, 2004

**Landmarks Preservation
Council of Illinois
53 W Jackson Blvd
Chicago, IL 60604-30606**

Employer Identification Number:
36-2879987
Person to Contact:
L. Daniels #75096
Telephone Number:
(312) 566-3889

Dear Sir or Madam:

This is in response to the your correspondence regarding the exempt status of the organization from Federal income tax.

Our records indicate that a ruling letter was issued on February 1976, granting your organization exemption from Federal income tax under Section 501(c)(3) of the Internal Revenue Code. Our records also indicate that your organization is not a private foundation but one that is described in Section 509(a)(1) of the Internal Revenue Code.

Contributions made to you are deductible by donors in computing their taxable income in the manner and to the extent provided in Section 170 of the Internal Revenue Code.

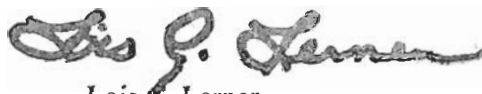
If your gross receipts each are normally \$25,000 or more, you are required to file Form 990, Return of Organizations Exempt from Income tax by the fifteenth day of fifth month after the end of your annual accounting period.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under Section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T.

If any questions arise with respect to your status for Federal income tax purposes, you may use this letter as evidence of your exemption.

This is an advisory letter.

Sincerely yours,



Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements