

Application for Recognition of Exemption
Under Section 501(c)(3) of the Internal Revenue Code
 For Paperwork Reduction Act Notice, see page 1 of the instructions.

OMB No. 1545-0056
 Expires May 31, 1984
 To be filed in the key district for the area in which the organization has its principal office or place of business.

This application, when properly completed, constitutes the notice required under section 508(a) of the Internal Revenue Code so that an applicant may be treated as described in section 501(c)(3) of the Code, and the notice required under section 508(b) for an organization claiming not to be a private foundation within the meaning of section 509(a). (Read the instructions for each part carefully before making any entries.) The organization must have an organizing instrument (see Part II) before this application may be filed.

Part I—Identification

1 Full name of organization Heartland Institute		2 Employer identification number (If none, attach Form SS-4) 36-3309812	
3(a) Address (number and street) 55 East Monroe, Suite 4315		Check here if applying under section: <input type="checkbox"/> 501(e) <input type="checkbox"/> 501(f)	
3(b) City or town, State, and ZIP code Chicago, IL 60603		4 Name and phone number of person to be contacted Joseph L. Bast (312)855-1440	
5 Month the annual accounting period ends March	6 Date incorporated or formed April 24, 1984	7 Activity codes 430 124 125	
8(a) Has the organization filed Federal income tax returns? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," state the form number(s), year(s) filed, and Internal Revenue office where filed ▶			
8(b) Has the organization filed exempt organization information returns? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," state the form number(s), year(s) filed, and Internal Revenue office where filed ▶			

Part II.—Type of Entity and Organizational Documents (see instructions)

Check the applicable entity box below and attach a conformed copy of the organization's organizing and operational documents as indicated for each entity.
 Corporation—Articles of incorporation, bylaws. Trust—Trust indenture. Other—Constitution or articles, bylaws.

Part III.—Activities and Operational Information

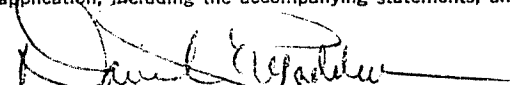
1 What are or will be the organization's sources of financial support? List in order of magnitude. If a part of the receipts is or will be derived from the earnings of patents, copyrights, or other assets (excluding stock, bonds, etc.), identify the item as a separate source of receipts. Attach representative copies of solicitations for financial support.


- Individual contributions
- Foundation contributions
- Corporate contributions
- Sale of written material

2 Describe the organization's fund-raising program, both actual and planned, and explain to what extent it has been put into effect. (Include details of fund-raising activities such as selective mailings, formation of fund-raising committees, use of professional fund raisers, etc.)

A geographically select mailing to known supporters of human rights and cost-effective government policies will seek contributions and pledges. Four thousand letters to be mailed in FY1984. Applications to foundations, including the Chicago Community Trust, the Field Foundation, the Playboy Foundation, and the Robert R. McCormick Charitable Trust. There are no current plans to hire a professional fundraiser. Currently, the Executive Director is in charge of all fundraising.

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and I have examined this application, including the accompanying statements, and to the best of my knowledge it is true, correct, and complete.


 (Signature)
 David H. Bell


 (Title or authority of signer)
 President, Board of Directors

8/6/84
 (Date)

Part III.—Activities and Operational Information (Continued)

3 Give a narrative description of the activities presently carried on by the organization, and those that will be carried on. If the organization is not fully operational, explain what stage of development its activities have reached, what further steps remain for the organization to become fully operational, and when such further steps will take place. The narrative should specifically identify the services performed or to be performed by the organization. (Do not state the purposes of the organization in general terms or repeat the language of the organizational documents.) If the organization is a school, hospital, or medical research organization, include enough information in your description to clearly show that the organization meets the definition of that particular activity that is contained in the instructions for Part VII-A.

Currently, the Heartland Institute is in the process of equipping an office, contacting potential researchers and supporters, compiling a mailing list, and assembling research resources. A Board of Directors has been formed and has met twice to approve bylaws, propose budgets, and hire an executive director. Presently, the executive director is the only employee of the Heartland Institute.

Over the next four months the Institute plans to:

1) Commission, publish, and distribute two to four nonpartisan studies of current public policy. Authors will be respected academics or researchers in Illinois. The studies may concern the following topics: privately provided mass transportation in Chicago, funding and evaluation of public education in Illinois, relation of tax policy to business start-up by minority and under-capitalized individuals, and the rationale behind city and state subsidies for tourism and conventions in the state. The studies shall be distributed at no cost to the media, community representatives, and scholars who express interest. The studies will not attempt to influence pending legislation, and the Heartland Institute will neither control nor take responsibility for all the views expressed by the policy studies.

2) Solicit on an on-going basis shorter articles expressing views on current issues affecting Chicago and Illinois. The Heartland Institute will assist authors in the research and writing of these articles, the submission of the articles to selected media outlets, and the distribution of the articles to interested persons. The Heartland Institute will actively solicit a variety of opinions, and present itself as a forum for discussion and information. The Heartland Institute will neither control nor take responsibility for all the views expressed in the articles.

3) Design promotional literature and conduct mailings to the media and the general public. The Heartland Institute will encourage the involvement of many people throughout Illinois, and will make a special attempt to reach people who, though adversely affected by current public policy, are unable to express their views or study their situations because of lack of organization or funding. (continued on attached page 2A)

4 The membership of the organization's governing body is:

(a) Names, addresses, and duties of officers, directors, trustees, etc.	(b) Specialized knowledge, training, expertise, or particular qualifications
<p>David H. Padden 100 W. Monroe Chicago, IL 60603 Office: President Duties: Preside over all meetings of Board of Directors and shall be the chief executive officer of the Corporation. (continued on page 2B)</p>	<p>Board of Trustees, St. Xavier College; St. Barnabus Parish School Board and Finance Comm. Board of Directors, Foundation For Economic Education.</p>

Part III.3 - Narrative of activities (continued)

In the longer term, the Heartland Institute plans to sponsor policy reports on a regular basis; sponsor seminars and conferences; issue a regular newsletter commenting on current events; and manage a depository of books, periodicals, and reports concerning public policy in the Midwest. Said depository would be available for use by scholars, community leaders, and members of the media.

Throughout its activities, the Heartland Institute itself will take no positions on pending legislation, and will not sponsor nor distribute research that is legislation-specific. Rather, the Institute, through its activities, hopes to educate the public about the values, experiences, and facts underlying modern public policy in general. It is believed that providing this information in a nonpartisan context will better enable members of the public to form their own opinions.

THE HEARTLAND INSTITUTE
55 East Monroe, Suite 4315
Chicago, IL 60603-5842
FEIN: 36-3309812

Attachment to Form 1023, Application
for Recognition of Exemption.
Filed 8/13/84.

Part III.4 - Membership of organization's governing body, continued:

J. Donald Moffat
158 Melrose Ave.
Kenilworth, IL 60043
Office: Secretary
Duties: ex officio Secretary
of the Board of Directors, and shall
perform all duties incident to the
office of Secretary.

Securities trader, Chicago Board
of Options and Exchanges.

Everett H. Moffat
234 Warwick
Kenilworth, IL 60043
Office: Treasurer
Duties: shall received the moneys
of the Corporation and deposit the same
in such banks or other depositories as
may be selected by Board; shall have
custody of all papers and documents of
the Corporation; shall keep or cause to
be kept a book or books of all receipts
and disbursements.

President, Everett Moffat & Co.,
Securities Traders, co-founder
nonprofit elementary school.

Michael McCarthy
429 w. Superior, #604
Chicago, IL 60610
Office: Member, Board of Directors

Coordinator of seminars on bus-
iness startup for minority and
undercapitalized entrepreneurs;
venture capitalist; member, Mer-
chantile Exchange.

Robert S. Jackson
6107 S. Woodlawn
Chicago, IL 60637
Office: Member, Board of Directors

Ordained Minister (Episcopal
Church), Board Member of The
University Church of Hyde Park,
Member of Steering Comm. of the
Covenantal Community of
University Church.

James L. Johnston
2143 Chestnut Ave.
Wilmette, IL 60091
Office: Member, Board of Directors

Senior Economist, Standard Oil
Co. (Indiana); President,
Chicago Energy Economists;
Chairman, Board of Directors,
Economic Education for Clergy.

Craig Allen
3119 N. Seminary
Chicago, IL 60657
Office: Member, Board of Directors

2 years Board of Directors, *3 years* Lakeview
Citizens Council; President, *2 years*
Central Lakeview Neighbors; Vice
President, Oppenheimer Co.

Richard J. Poje
274 Donlea
Barrington Hills, IL 60010

Board of Directors, Barrington
Area United Drive; Barrington
School Board Caucus; Board of

Part III.4 - Membership of organization's governing body, continued:

Office: Member, Board of Directors

Advisors, Cash Management
Institute; Trustee, Univ. of
S.C. School of Banking and
Treasury Services.

James K. Murphy
940 Valley Rd.
Glencoe, IL 60022
Office: Member, Board of Directors

Securities Trader, Chicago Board
of Options and Exchanges.

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Part III.—Activities and Operational Information (Continued)

4 (c) Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials? Yes No
If "Yes," name those persons and explain the basis of their selection or appointment.

(d) Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons?" (See specific instruction 4(d).) . . Yes No
If "Yes," explain.

(e) Have any members of the organization's governing body assigned income or assets to the organization? . Yes No
If "Yes," attach a copy of assignment(s) and a list of items assigned.

(f) Is it anticipated that any current or future member of the organization's governing body will assign income or assets to the organization? Yes No
If "Yes," explain fully on an attached sheet.

5 Does the organization control or is it controlled by any other organization? Yes No
Is the organization the outgrowth of another organization, or does it have a special relationship to another organization by reason of interlocking directorates or other factors? Yes No
If either of these questions is answered "Yes," explain.

6 Is the organization financially accountable to any other organization? Yes No
If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted.

7 (a) What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain their status, what additional steps remain to be completed, and when such final steps will be taken.

See attached schedule, Page 3A

(b) To what extent have you used, or do you plan to use contributions as an endowment fund, i.e., hold contributions to produce income for the support of your exempt activities?

None

8 (a) What benefits, services, or products will the organization provide that are related to its exempt function?
Funding, publishing, and distributing research on current public policy issues for the purpose of educating the public; management of a depository of research material for scholars, community leaders, and the press so that they may better understand issues of public policy, and thereby better serve the public.

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Page 3A

PART III.7 - Shedule of assets.

Telephone, answering machine, wall jack:	135.23
Chair, file cabinet, bookshelves, wastebaskets:	288.92
Desk (donated)	200.00
TOTAL	624.15

Part III.—Activities and Operational Information (Continued)

8 (b) Have the recipients been required or will they be required to pay for the organization's benefits, services, or products? Yes No
If "Yes," explain and show how the charges are determined.

9 Does or will the organization limit its benefits, services, or products to specific classes of individuals? . . . Yes No
If "Yes," explain how the recipients or beneficiaries are or will be selected.

10 Is the organization a membership organization? Yes No
If "Yes," complete the following:

(a) Describe the organization's membership requirements and attach a schedule of membership fees and dues.

(b) Describe your present and proposed efforts to attract members, and attach a copy of any descriptive literature or promotional material used for this purpose.

(c) Are benefits, services, or products limited to members? Yes No
If "No," explain.

11 Does or will the organization engage in activities tending to influence legislation or intervene in any way in political campaigns? Yes No
If "Yes," explain. (Note: You may wish to file Form 5768, Election/Revocation of Election by an Eligible Section 501(c)(3) Organization to Make Expenditures to Influence Legislation.)

12 Does the organization have a pension plan for employees? Yes No

13 (a) Are you filing Form 1023 within 15 months from the end of the month in which you were created or formed as required by section 508(a) and the related Regulations? (See general instructions.) . . Yes No

(b) If you answer "No," to 13(a) and you claim that you fit an exception to the notice requirements under section 508(a), attach an explanation of your basis for the claimed exception.

(c) If you answer "No," to 13(a) and section 508(a) does apply to you, you may be eligible for relief under section 1.9100 of the Income Tax Regulations from the application of section 508(a). Do you wish to request relief? Yes No

(d) If you answer "Yes," to 13(c) attach a detailed statement that satisfies the requirements of Rev. Proc. 79-63.

(e) If you answer "No," to both 13(a) and 13(c) and section 508(a) does apply to you, your exemption can be recognized only from the date this application is filed with your key District Director. Therefore, do you want us to consider your application as a request for recognition of exemption from the date the application is received and not retroactively to the date you were formed? Yes No

Part IV.—Statement as to Private Foundation Status

1 Is the organization a private foundation? Yes No

2 If you answer "Yes," to question 1 and the organization claims to be a private operating foundation, check here and complete Part VIII.

3 If you answer "No," to question 1 indicate the type of ruling you are requesting regarding the organization's status under section 509 by checking the box(es) that apply below:

(a) Definitive ruling under section 509(a)(1), (2), (3), or (4) ▶ . Complete Part VII.

(b) Advance ruling under section ▶ 170(b)(1)(A)(vi) or ▶ 509(a)(2)—see instructions.

(c) Extended advance ruling under section ▶ 170(b)(1)(A)(vi) or ▶ 509(a)(2)—see instructions.

(Note: If you want an extended advance ruling you must check the appropriate boxes for both 3(b) and 3(c).)

Statement of Support, Revenue, and Expenses for period ending August 3, 1984

Support and Revenue	1	Gross contributions, gifts, grants, and similar amounts received	1	6006.00
	2	Gross dues and assessments of members	2	0.00
	3	(a) Gross amounts derived from activities related to organization's exempt purpose	3	0.00
		(b) Minus cost of sales		
	4	(a) Gross amounts from unrelated business activities	4	0.00
		(b) Minus cost of sales		
	5	(a) Gross amount received from sale of assets, excluding inventory items (attach schedule)	5	0.00
	(b) Minus cost or other basis and sales expenses of assets sold	6	0.00	
6	Investment income (see instructions)	7	6006.00	
7	Total support and revenue			
Expenses	8	Fund raising expenses	8	0.00
	9	Contributions, gifts, grants, and similar amounts paid (attach schedule)	9	0.00
	10	Disbursements to or for benefit of members (attach schedule)	10	0.00
	11	Compensation of officers, directors, and trustees (attach schedule)	11	0.00
	12	Other salaries and wages	12	856.00
	13	Interest	13	0.00
	14	Rent	14	1903.83
	15	Depreciation and depletion	15	0.00
	16	Other (attach schedule) (legal & consulting fees)	16	992.13
	17	Total expenses	17	3751.96
	18	Excess of support and revenue over expenses (line 7 minus line 17)	18	2254.04

Balance Sheets		Enter dates	Beginning date	Ending date	
			April 24, 1984	August 3, 1984	
Assets					
19	Cash (a) Interest bearing accounts		/	3497.30	
	(b) Other			0.00	
20	Accounts receivable, net			0.00	
21	Inventories			0.00	
22	Bonds and notes (attach schedule)			0.00	
23	Corporate stocks (attach schedule)			0.00	
24	Mortgage loans (attach schedule)			0.00	
25	Other investments (attach schedule)			0.00	
26	Depreciable and depletable assets (attach schedule) (see page 5A)			624.15	
27	Land			0.00	
28	Other assets (attach schedule) (bulk rate mailing permit)			0.00	
29	Total assets			4,121.45	
Liabilities					
30	Accounts payable			1011.41	
31	Contributions, gifts, grants, etc., payable			0.00	
32	Mortgages and notes payable (attach schedule)			0.00	
33	Other liabilities (attach schedules) (exec. dir. salary + FICA)			856.00	
34	Total liabilities			1867.41	
Fund Balances or Net Worth					
35	Total fund balances or net worth			2,254.04	
36	Total liabilities and fund balances or net worth (line 34 plus line 35)			4,121.45	

Has there been any substantial change in any aspect of your financial activities since the period ending date shown above? Yes No
 If "Yes," attach a detailed explanation.

Part VI.—Required Schedules for Special Activities

	If "Yes," check here:	And, complete schedule—
1	Is the organization, or any part of it, a school?	A
2	Does the organization provide or administer any scholarship benefits, student aid, etc.?	B
3	Has the organization taken over, or will it take over, the facilities of a "for profit" institution?	C
4	Is the organization, or any part of it, a hospital or a medical research organization?	D
5	Is the organization, or any part of it, a home for the aged?	E
6	Is the organization, or any part of it, a litigating organization (public interest law firm or similar organization)?	F
7	Is the organization, or any part of it, formed to promote amateur sports competition?	G

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PART 5, LINE 16

TOTAL EXPENSES: DISBURSEMENTS PLUS ACCOUNTS PAYABLE
YEAR TO DATE, AUGUST 3, 1984

	<u>Year-to- August 3</u>
Office Supply	285.14
Research	54.90
Publication	.00
Distribution	35.00
Promotion	110.00
Communication	102.22
Corporate/Legal	104.87
Interview	.00
Travel	.00
Consultant Fees	300.00
Other	.00
TOTAL	\$992.13

PART 5, LINE 26

DEPRECIABLE AND DEPLETABLE ASSETS

Telephone, answering machine, wall jack:	135.23
Chair, file cabinet, bookshelves, wastebaskets:	288.92
Desk (donated)	200.00
TOTAL	624.15

Part VII.—Non-Private Foundation Status (Definitive ruling only)

A.—Basis for Non-Private Foundation Status

The organization is not a private foundation because it qualifies as:

	✓	Kind of organization	Within the meaning of	Complete
1		a church	Sections 509(a)(1) and 170(b)(1)(A)(i)	
2		a school	Sections 509(a)(1) and 170(b)(1)(A)(ii)	
3		a hospital	Sections 509(a)(1) and 170(b)(1)(A)(iii)	
4		a medical research organization operated in conjunction with a hospital	Sections 509(a)(1) and 170(b)(1)(A)(iii)	
5		being organized and operated exclusively for testing for public safety	Section 509(a)(4)	
6		being operated for the benefit of a college or university which is owned or operated by a governmental unit	Sections 509(a)(1) and 170(b)(1)(A)(iv)	Part VII.—B
7		normally receiving a substantial part of its support from a governmental unit or from the general public	Sections 509(a)(1) and 170(b)(1)(A)(vi)	Part VII.—B
8		normally receiving not more than one-third of its support from gross investment income and more than one-third of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions)	Section 509(a)(2)	Part VII.—B
9		being operated solely for the benefit of or in connection with one or more of the organizations described in 1 through 4, or 6, 7, and 8 above	Section 509(a)(3)	Part VII.—C

B.—Analysis of Financial Support

	(a) Most recent tax year	(Years next preceding most recent tax year)			(e) Total
	19.....	(b) 19.....	(c) 19.....	(d) 19.....	
1 Gifts, grants, and contributions received					
2 Membership fees received					
3 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity which is not an unrelated business within the meaning of section 513					
4 Gross investment income (see instructions for definition)					
5 Net income from organization's unrelated business activities not included on line 4					
6 Tax revenues levied for and either paid to or spent on behalf of the organization					
7 Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge)					
8 Other income (not including gain or loss from sale of capital assets)—attach schedule					
9 Total of lines 1 through 8					
10 Line 9 minus line 3					
11 Enter 2% of line 10, column (e) only					

12 If the organization has received any unusual grants during any of the above tax years, attach a list for each year showing the name of the contributor, the date and amount of grant, and a brief description of the nature of such grant. Do not include such grants on line 1 above—(See instructions).

Internal Revenue Service
District Director

Department of the Treasury

Date: DEC 24 1984

Employer Identification Number:

36 330 9812

Accounting Period Ending:

MARCH 31

Foundation Status Classification:

509(a)(1) AND 170(b)(1)(A)(vi)

Advance Ruling Period Ends:

MARCH 31, 1986

Person to Contact:

Peter J. Mazarakoy Jr

Contact Telephone Number:

(312) 886 1278

HEARTLAND INSTITUTE
55 EAST MONROE SUITE 4315
CHICAGO, IL 60603

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization described in section 509(a)(1) AND 170(b)(1)(A)(vi)

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the date of your inception and ends on the date shown above.

Within 90 days after the end of your advance ruling period, you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, if you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days, grantors and donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section 509(a)(1) * organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(1) * status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) * organization.

509(a)(1) * (over)

* AND 170(b)(1)(A)(vi)

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

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.

You are required to file Form 990, Return of Organization Exempt from Income Tax, only if your gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

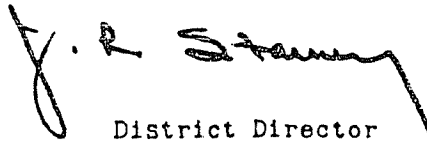
You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,


District Director

Internal Revenue Service
District Director

Department of the Treasury

Date: 6 NOV 1986

Employer Identification Number: 36-3309812

Case Number: 366192002

Person to Contact: A. Barrett

Contact Telephone Number: 312/886-1278

Our Letter Dated: 12/24/84

Caveat Applies:

> Heartland Institute
55 East Monroe, Suite 4315
Chicago, Ill 60603

- Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code because you are an organization of the type described in section 509(a)(1) and *. Your exempt status under Code section 501(c)(3) is still in effect.

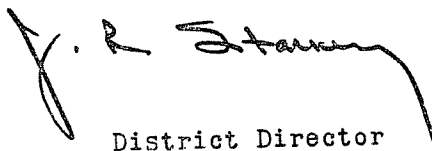
Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) and * status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of such status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) and * organization.

If the heading of this letter indicates that a caveat applies, the caveat below or on the enclosure is an integral part of this letter.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,


District Director

* 170 (b)(1)(A)(vi)

- This letter supersedes letter dated 10/21/86.