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## CISKF4Y9P3

|   | edule A (Form 990 or 990-EZ) 200   |                       | TING ACADE   | MY                                      |                 | 38-3507892      | Page 2    |  |
|---|--|-----------------------|--------------|---|-----------------|-----------------|-----------|--|
| Pä  | tell Support Schedule for  | Organizations         | Described in | Sections 170(                           | b)(1)(A)(iv) an | d 170(b)(1)(A)( | vi)       |  |
| (Complete only if you checked the box on line 5, 7, or 8 of Part I.)  Section A. Public Support   |  |                       |              |   |                 |                 |           |  |
| Calendar year (or fiscal year beginning in)   |  | (a) 2004              | (b) 2005     | (c) 2006                                | (d) 2007        | (e) 2008        | (f) Total |  |
|   | Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants')   |                       |              |   | 63,254.         | 17,210.         | 80,464.   |  |
|   | Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf   |                       |              |   | 152,681.        | 291,485.        | 444,166.  |  |
| 3   | The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge   |                       |              |   | 232,302.        | 232,733.        | 221,200.  |  |
| 4   | Total. Add lines 1-3   |                       |              |   | 215,935.        | 308,695.        | 524,630.  |  |
| 5   | The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)  |                       |              |   |                 |                 |           |  |
| 6   | Public support. Subtract line 5 from line 4  |                       | E            |   |                 |                 | 524,630.  |  |
| Section B. Total Support  |  |                       |              |   |                 |                 |           |  |
| Cale<br>begi  | ndar year (or fiscal year<br>nning in) Þ   | (a) 2004              | (b) 2005     | (c) 2006                                | (d) 2007        | (e) 2008        | (f) Total |  |
| 7   | Amounts from line 4  |                       |              |   | 215,935.        | 308,695.        | 524,630.  |  |
| 8   | Gross income from interest, dividends, payments received on securities loans, rents, royalties and income form similar sources   |                       |              |   | 2,211.          | 1,277.          | 3,488.    |  |
| 9   | Net income form unrelated business activities, whether or not the business is regularly carried on   |                       |              |   |                 |                 | _         |  |
| 10  | Other income. Do not include gain or loss form the sale of capital assets (Explain in Part IV.)  |                       |              |   |                 |                 | •         |  |
|   | Total support. Add lines 7 through 10  |                       |              |   |                 |                 | 528,118.  |  |
| 12  | Gross receipts from related activi   | ities, etc. (see insl | tructions)   |   |                 | 12              |           |  |
| 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here  |  |                       |              |   |                 |                 |           |  |
|   | tion C. Computation of Pul   |                       |              |   |                 | <del></del>     |           |  |
|   | Public support percentage for 200 Public support percentage for 200  |                       |              | • |                 |                 | 99.34%    |  |
|   | Public support percentage for 2007 Schedule A, Part IV-A, line 26f   |                       |              |   |                 |                 |           |  |
| b 33-1/3 support test – 2007. If the organization did not check a box on line 13, or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization.  |  |                       |              |   |                 |                 |           |  |
| 17a 10%-facts-and-circumstances test — 2008. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization |  |                       |              |   |                 |                 |           |  |
| b   | b 10%-facts-and-circumstances lest - 2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization |                       |              |   |                 |                 |           |  |
| 18<br>BAA   |  |                       |              |   |                 |                 |           |  |

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0425830663 Feb. 23, 2010 LTR 2694C Q R 38-3507892 200812 67 00017776

ONYX SKATING ACADEMY % MINISH 52999 DEQUINDRE RD ROCHESTER MI 48307



025287

## DECLARATION

Under penalties of perjury, I declare that I have examined the return identified in this letter, including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. I understand that this declaration will become a permanent part of that return.

Signature of Officer or trustee Date

Title