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OGDEN UT 84201-0034

OMB Clearance No.: 1545-1150

In reply refer to: 0425874673
Dec. 09, 2009 LTR 2695C O R
41-1410681 200904 67
00019370
BODC: TE

CHESTER BOWL IMPROVEMENT CLUB
1801 EAST SKYLINE PKWY
DULUTH MN 55812



0157

Taxpayer Identification Number: 41-1410681
Form: 990-EZ
Tax Period: Apr. 30, 2009
29492-311-03302-9

Dear Taxpayer:

We received your Form 990-EZ, Short Form Return of Organization Exempt From Income Tax, for the tax period shown above and need additional information. When responding please send only the requested information ATTACHED BEHIND A COPY OF THIS LETTER. Do not send a complete copy of your return unless the requested Information changes your original return.

Schedule B is either missing or incomplete. Schedule B, Schedule of Contributors, is a required attachment for all organizations that file a Form 990, 990-EZ, or 990-PF. You need to complete and attach Schedule B or certify you do not meet the requirements of Schedule B. Guidelines for filing Schedule B can be found in Form 990, Form 990-EZ, or Form 990-PF instructions. These instructions can be obtained through our website at www.irs.gov.

Check here if the organization is not required to attach Schedule B. You must also sign the declaration at the end of this letter.

If you need additional forms or schedules, you may obtain them by calling 1-800-TAX-FORM (1-800-829-3676) or download electronically fillable forms at www.irs.gov.

Please send the information to us within 30 days from the date of this letter. To avoid delays in processing:

1. Attach a copy of this letter to the front of your reply.
2. Do not send a copy of your original return because it doesn't have the information we need.
3. Write your Employer Identification Number on the top of each form you send to us.
4. Sign the declaration at the end of this letter and send it to us with the information we have requested.

In addition to providing the missing or incomplete information, please include a reasonable cause explanation as to why the required information was not originally submitted with your return. Failure to

RECD/REJECT CORR JAN 13 2010

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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.

Nancy Gruetzmacher

Signature of officer or trustee

Date

TREASURER

Title

Dear Sirs,

Our CPA missed checking
Line H and Line J 501(c) 3
in error. We are a 501(c) 3
and there do not need to fill
out a Schedule B. as we do
not meet any of the requirements
listed for a 501(c) 3 to fill out
Schedule B

Thank you

Nancy Gruetzmacher
218-724-1344