



**Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities**

P.O. Box 2508
Cincinnati, OH 45201

THE PREVAILING WINDS
C/O TODD BURRER
10953 VISTA LAKE COURT
NAVASOTA, TX 77868-6981

Date:

09/11/2024

Employer ID number:

99-0754117

Form 990/990EZ/990-N required:

Yes

Person to contact:

Name: Chris Brown

ID number: 0202973

Telephone: 877-829-5500

Dear Applicant:

In your letter dated May 13, 2024, you requested a reclassification of foundation status as a public charity.

Our records indicate you are classified as a private foundation. You claim you're erroneously classified as a private foundation and are requesting correction of the error.

Based on the information you provided, we determined you meet the requirements for classification as a public charity described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi) 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).

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

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

Sincerely,

A handwritten signature in cursive script that reads "Stephen A. Martin".

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements