P.O. Box 1680, GPO Brooklyn, N.Y. 11202

Saco River Recreational Council
P.O. Box 283
Cornish, ME 04020

Date: APR 2 2 1987

Employer Identification Number:
02-0399475
Internal Revenue Code
Section 501(c)(4)

Accounting Period Ending:
December 31st
Form 990 Required: X Yes ___ :
Person to Contact:
Karl Exantus
Contact Telephone Number:
(718) 780-6138

Dear Applicant:

Based on information supplied, and assuming your operations will
as stated in your application for recognition of exemption, we
determined you are exempt from Federal income tax under the provisions of
the Internal Revenue Code section indicated above.

Unless specifically excepted, you are liable for taxes under
Federal Insurance Contributions Act (social security taxes) for each
employee to whom you pay $100 or more during a calendar year. And, unless
excepted, you are also liable for tax under the Federal Unemployment Tax
Act for each employee to whom you pay $50 or more during a calendar quarter
if, during the current or preceding calendar year, you had one or more
employees at any time in each of 20 calendar weeks or you paid wages of
$1,500 or more in any calendar quarter. If you have any questions about
excise, employment or other Federal taxes, please address them to this
office.

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

The line checked at the top of this letter shows whether you must
file Form 990, Return of Organization Exempt from Income Tax. If the Yes
line is checked, you are only required to file Form 990 if your gross
receipts each year are normally more than $10,000*, or $25,000 for years
ended on or after December 31, 1982. 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 provides for 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. This penalty may also be charged if a return is not
complete. So, please make sure your return is complete before you file it.

Letter 948(DO)(7-?)