

Internal Revenue Service

Date: April 11, 2007

PACIFIC COAST REGION OF THE NATIONAL MODEL
RAILROAD ASSOCIATION
40 LIVE OAK LN
DANVILLE CA 94506-2140 405

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:

Ms. Epling 31-08702
Customer Service Representative

Toll Free Telephone Number:

877-829-5500

Federal Identification Number:

94-6077972

Dear Sir or Madam:

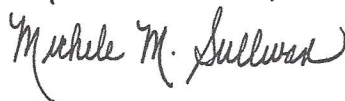
This is in response to your request of April 11, 2007 regarding your organization's tax-exempt status.

In August 1964 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(7) of the Internal Revenue Code.

Because your organization is not an organization described in section 170(c) of the Code, donors may not deduct contributions made to your organization. You should advise your contributors to that effect.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations 1