

Internal Revenue Service

Date: April 4, 2007

EUROPEAN TRAIN ENTHUSIASTS
PO BOX 365
FREMONT CA 94537

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

Person to Contact:

Ms. Jackson 31-07417
Customer Service Representative

Toll Free Telephone Number:
877-829-5500

Federal Identification Number:
94-3118430

Dear Sir or Madam:

This letter is in response to our receiving your request to change the address of your organization to what is reflected in the heading above and on our records.

In November 1994 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)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under section 509(a)(2) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

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