

INTERNAL REVENUE SERVICE P. O. BOX 2508 CINCINNATI, OH 45201

OCT 19 2001

Employer Identification Number: 25-1900573

DLN:

17053166036027

Contact Person:

TRACY PRATER

ID# 31330

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

December 31 Form 990 Required:

Yes

Effective Date of Exemption:

March 15, 2004 Contribution Deductibility:

No

INDIAN CREEK VALLEY ATV CLUB INC PO BOX 295

INDIAN HEAD, PA 15446

We are pleased to inform you that upon review of your application for taxexempt status we have determined that you are exempt from Federal income tax under section 501 (c) (4) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Please see enclosed Information for Organizations Exempt Under Sections Other Than 501(c) (3) for some helpful information about your responsibilities as an exempt organization.



Robert Choi

Director, Exempt Organizations Rulings and Agreements

Enclosure: Information for Organizations Exempt Under Sections Other Than 501(c) (3)