

Internal Revenue Service

Date: January 18, 2005

POTOMAC-GREENOUGH COMMUNITY
CENTER CORP
BOX 604
BONNER MT 59823-0604 049

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

Person to Contact:
Ronnie Clemons 31-04020
Customer Service Representative
Toll Free Telephone Number:
8:00 a.m. to 6:30 p.m. EST
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
81-0372824

Dear Sir or Madam:

This is in response to your request of January 18, 2005, regarding your organization's tax-exempt status.

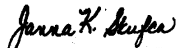
In February 1995 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) 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,



Janna K. Skufca, Director, TE/GE
Customer Account Services