

Internal Revenue Service

DEC 15 2006

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

Date: December 8, 2006

BIKECENTENNIAL 76
ADVENTURE CYCLING ASSOCIATION
PO BOX 8308
MISSOULA MT 59807

Person to Contact:

Mrs. Turner 31-07345
Customer Service Specialist

Toll Free Telephone Number:

877-829-5500

Federal Identification Number:

23-7427629

Dear Sir or Madam:

This is in response to your request of December 8, 2006, regarding your organization's tax-exempt status.

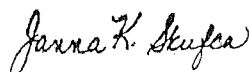
In January 1975, we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

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