Internal Revenue Service Department of the Treasury 275 Peachtree St., NE Atlanta, GA 30303

District Director Person to Contact: Taxpaver Assistance Telephone Number: 1-800-424-1040 Refer Reply To: 15214 Date: December 20, 1985

EIN: 71-0530855

Nevada County State Park Association P.O. Box 592 Prescott: AR 71857

Dear Sir or Madam:

This is in response to your request for confirmation of your exemption from Federal income tax.

You were recognized as an organization exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code by our letter of March, 1982.

You were further determined not to be a private foundation within the meaning of section 509(a) of the Code because you are an organization described in section 170(b)(1)(A)(vi) and 509(a)(1).

Contributions to you are deductible as provided in section 170 of the Code.

The tax exempt status recognized by our letter referred to above is currently in effect and will remain in effect until terminated, modified or revoked by the Internal Revenue Service. Any change in your purposes, character, or method of operation must be reported to us so we may consider the effect of the change on your exempt status. You must also report any change in your name and address.

Thank you for your cooperation.

Sincerely yours,

Tax Examiner

Correspondence Unit