Internal Revenue Service

District Director

PO Box 548

Department of the Treasury

P.O. Box 2350, Los Angeles, Calif. 90053

Person to Contact: Gilda Lewis

Telephone Number: (213)894-2336

Refer Reply to: E0041896

Date: April 22, 1996

EIN: 95-6102211

Perris, CA 92572-0548

Orange Empire Railway Museum

Dear Taxpayer: ,

This letter is in response to your request for a copy of the determination letter for the above named organization.

Our records indicate that this organization was recognized to be exempt from Federal income tax in October 1961 as described in Internal Revenue Code Section 501(c)(3). It is further classified as an organization that is not a private foundation as defined in Section 509(a) of the Code, because it is an organization described in Section 509(a)(2).

The exempt status for the determination letter issued in October 1961 continues to be in effect.

If you need further assistance, please contact our office at the above address or telephone number.

Sincerely,

Disclosure Assistant