

Internal Revenue Service

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

Date: June 16, 2006

NORTH FLATHEAD YACHT CLUB
PO BOX 725
KALISPELL MT 59903

Person to Contact:
John Kennedy ID 31-07927
Customer Service Representative
Toll Free Telephone Number:
877-829-5500
Federal Identification Number:
81-0358284

Dear Sir or Madam:

This is in response to your request of June 16, 2006 regarding your organization's tax-exempt status.

In May 1977 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)(7) of the Internal Revenue Code.

Because your organization is not an organization described in section 170(c) of the Code, donors may not deduct contributions made to your organization. You should advise your contributors to that effect.

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