



Department of the Treasury
Internal Revenue Service

P.O. Box 2508, Room 4010
Cincinnati OH 45201

In reply refer to: 4077552646
July 08, 2009 LTR 4168C 0
56-6073399 000000 00 000
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BODC: TE

NORTH CAROLINA RAILWAY MUSEUM INC
PO BOX 40
NEW HILL NC 27562-0040



016321

Employer Identification Number: 56-6073399
Person to Contact: Gregory Renier
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of June 16, 2009, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in March 1966, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(2).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Cindy Westcott
Manager, EO Determinations