

OGDEN UT 84201-0038

In reply refer to: 0437728780 Nov. 08, 2007 LTR 4168C E0 87-0481453 000000 00 000 00021550

BODC: TE

FRIENDS OF UTAH AVALANCHE FORE CAST CENTER INC PO BOX 521353 SALT LAKE CTY UT 84152-1353530

000541

Employer Identification Number: 87-0481453
Person to Contact: H. Peterson
-Tall Free-Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Nov. 01, 2007, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in June 1991 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(s) 170(b)(1)(A)(vi).

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,

Deborah Bingham

Accounts Management I

Deborah Brighon