

Internal Revenue Service

Date: October 14, 2005

APPALACHIAN TRAIL CONSERVANCY
799 WASHINGTON ST
HARPERS FERRY, WV 25425

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

Person to Contact:

Roger Meyer
ID# 31-07707

Toll Free Telephone Number:

8:30 a.m. to 5:30 p.m. ET
877-829-5500

Federal Identification Number:

52-6046689

Dear Sir or Madam:

This is in response to the amendment to your organization's Articles of Incorporation filed with the state on August 16, 2005. We have updated our records to reflect the name change as indicated above.

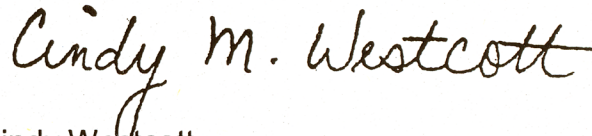
In August 1950 we issued a determination letter that recognized you as exempt from federal income tax. Our records indicate that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that you are also classified as a public charity under section 509(a)(2) of the Internal Revenue Code.

Our records indicate that contributions to you are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

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

Sincerely,



Cindy Westcott
Manager, EO Determinations