INTERNAL REVENUE SERVICE P. O. BOX 2508 CINCINNATI, OH 45201

Date: JAN 17 2012

VIRTUAL STEAM CAR MUSEUM INC C/O DONALD R HOKE 4431 ALLENCREST LN DALLAS, TX 75244

DEPARTMENT OF THE TREASURY

Employer Identification Number: 31-4347242 DLN: 401235058 Contact Person: CARA D FRANCZAK ID# 31452 Contact Telephone Number: (877) 829-5500 Accounting Period Ending: December 31 Public Charity Status: 170(b)(1)(A)(vi) Form 990 Required: Yes Effective Date of Exemption: March 24, 2008 Contribution Deductibility: Yes Addendum Applies: No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Sincerely,

Sis g. Hennen

Lois G. Lerner Director, Exempt Organizations

CIDF 1/18/12

Enclosure: Publication 4221-PC

Letter 947 (DO/CG)

Internal Revenue Service 550 Main Street Cincinnati, OH 45202-5204

Official Business Penalty for Private Use, \$300





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