Internal Revenue Service

Date: December 29, 2005

WASHOE COUNTY SEARCH & RESCUE INC % ROSS K RYTTING PO BOX 20012 RENO NV 89515-0012

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

Person to Contact:

Mrs. Jones ID# 31-03886

Toll Free Telephone Number:

877-829-5500

Federal Identification Number:

23-7007538

Dear Sir or Madam:

This is in response to your request of October 13, 2005, regarding your tax-exempt status.

In January 1969 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,

indy Westcott

Manager, EO Determinations