ID# 31217

Date:

JUN 29 2005

NATIONAL CLASS A SCOW ASSOCIATION INC 524 MILWAUKEE ST STE 208

DELAFIELD, WI 53018

Employer Identification Number: 16-1654821

DLN:

17053152079015

Contact Person: JOAN C KISER

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

DECEMBED 21

DECEMBER 31

Public Charity Status: 509(a)(2)

Form 990 Required:

YES

Effective Date of Exemption:

FEBRUARY 3, 2003

Contribution Deductibility:

YES

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 Information for Exempt Organizations Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

Sincerely,

Dis G. Lerner

Lois G. Lerner Director, Exempt Organizations Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c)(3)