

Internal Revenue Service

Date: July 11, 2007

STEPHENS CITY FIRE COMPANY INC
PO BOX 253
STEPHENS CITY VA 22655-0253

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

Person to Contact:

Delores Gaskins 31-07428
Customer Service Specialist

Toll Free Telephone Number:
877-829-5500

Federal Identification Number:
54-6048742

Dear Sir or Madam:

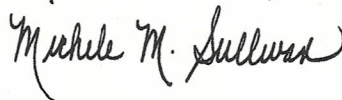
This is in response to your request of July 11, 2007 regarding your organization's tax-exempt status.

In February 1944 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(4) of the Internal Revenue Code.

Contributions or gifts to tax exempt volunteer fire companies for exclusively public purposes are deductible under section 170(c)(1) of the Code.

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

Sincerely,



Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations 1