

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: JAN 14 2016

CM Box Car Racing
363 Sky Valley Street
Clermont, FL 34711

Employer Identification Number:
46-4854840

Person to Contact - ID Number:
Harry J Damron – 1000195842

Contact Telephone Number:
877-829-5500 Toll-Free

Form 990 Required:

Yes

Dear Applicant:

In your letter dated October 1, 2015, you requested classification as a public charity described in section(s) 501(c)(3) of the Internal Revenue Code.

In our letter dated July 16, 2014, we determined that you were exempt under section 501(c)(3) of the Code.

Based on the information you provided, we determined you meet the requirements for classification as a public charity described in section(s) 501(c)(3) and 509(a)(2) of the Code.

Accordingly, we have updated your public charity status in our records as you requested.

Since your exempt status wasn't under consideration, you continue to be classified as an organization exempt from federal income tax under section 501(c)(3) of the Code.

Grantors and contributors may generally rely on this determination of your foundation status unless the Internal Revenue Service publishes notice that you are no longer recognized as tax exempt or classified as a public charity in the Internal Revenue Bulletin. However, if a grantor or contributor takes any action, or fails to take any action, which causes you to lose your exempt status or causes you to be reclassified as a private foundation, that party cannot rely on this determination. Furthermore, a contributor or grantor who knows that the Internal Revenue Service has notified you of any change in your exempt status or foundation status cannot rely on this determination.

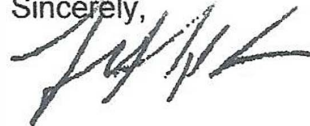
For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, *Compliance Guide for 501(c)(3) Public Charities*, which describes your record keeping, reporting, and disclosure requirements.

Because this letter could help resolve any questions about your exempt status and/or foundation status, you should keep it with your permanent records.

CM Box Car Racing
46-4854840

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely,

A handwritten signature in black ink, appearing to read "J. Cooper", written over a horizontal line.

Jeffrey I. Cooper
Director, Exempt Organizations
Rulings and Agreements