

Internal Revenue Service

Date: August 15, 2006

CONSERVATIVE BAPTIST ASSOCIATION OF
AMERICA
C B AMERICA
3686 STAGECOACH RD UNIT F
LONGMONT CO 80504-5660

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

Person to Contact:

Ms. Lumpkins 31-08344
Customer Service Representative

Toll Free Telephone Number:

877-829-5500

Federal Identification Number:

Group Exemption Number:

1719

Dear Sir:

This is in response to your request of August 15, 2006 regarding a copy of your organization's group exemption letter.

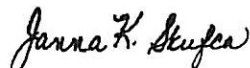
In February 1965 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code and is not a private foundation within the meaning of 509(a) of the Code because it is described in sections 509(a)(1) and 170(b)(1)(A)(i).

Based on the information submitted, we recognized the subordinates named on the list your organization supplied as exempt from federal income tax under section 501(c)(3).

Our records indicate that contributions to your organization 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,



Janna K. Skufca, Director, TE/GE
Customer Account Services