

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

Date: **FEB - 6 2006**

FIRST TEE OF THE PECOS VALLEY INC
201 W 19TH ST
ROSWELL, NM 88201

Dear Applicant:

DEPARTMENT OF THE TREASURY

Employer Identification Number:

20-3586672

DLN:

17053004012026

Contact Person:

ZENIA LUK

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending: December 31

Public Charity Status: 170(b)(1)(A)(vi)

Form 990 Required: 1'es

Effective Date of Exemption: November 22, 2005

Contribution Deductibility: Yes

Advance Ruling Ending Date: December 31, 2009

ID4 31522

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. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of your exemption and ends with advance ruling ending date shown in the heading of the letter.

Shortly before the end of your advance ruling period, we will send you Form 8734, Support Schedule for Advance Ruling Period. You will have 90 days after the end of your advance ruling period to return the completed form. We will then notify you, in writing, about your public charity status.

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

Letter 1045 (DO/CG)