Date: FEB 10 2015

GREAT NORTHERN & CASCADE RAILWAY C/O GNCRAILWAY GNCR PO BOX 195 SKYKOMISH, WA 98288 Employer Identification Number: 90~1007722 DLN: 17053308343024 Contact Person: CARLY D YOUNG ID# 31494 Contact Telephone Number: (877) 829-5500 Accounting Period Ending: October 31 Public Charity Status: 170(b)(1)(A)(vi) Form 990 Required: Yes Effective Date of Exemption: July 30, 2013 Contribution Deductibility: Addendum Applies: No

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.

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 recordkeeping, reporting, and disclosure requirements.

Sincerely,

Director, Exempt Organizations