

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

DEPARTMENT OF THE TREASURY

Date: JUN 23 2012

OVERMOUNTAIN VICTORY TRAIL
ASSOCIATION
C/O FLOYD GREEN JR
3114 MERCER UNIVERSITY DR STE 200
ATLANTA, GA 30341

Employer Identification Number:
62-1074440
DLN:
17053361310031
Contact Person:
PAUL F CAPPEL II ID# 31665
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
December 21, 2011
Contribution Deductibility:
Yes
Addendum Applies:
Yes

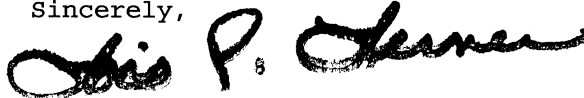
Dear Applicant:

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.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Sincerely,



Lois G. Lerner
Director, Exempt Organizations

Enclosure: Publication 4221-PC

Letter 947 (DO/CG)

OVERMOUNTAIN VICTORY TRAIL

Based on the information submitted with your application, we approved your request under Notice 2011-44 and the effective date of exemption is December 21, 2011, the postmark date of your application.