

Date: January 25, 2007

Cincinnati, OH 45201

SOPO BICYCLE COOPERATIVE
% JAY VARNER
981 MANIGault ST SE
ATLANTA GA 30316-1311

Person to Contact:

Mr. Morton 31-08703
Customer Service Representative

Toll Free Telephone Number:

877-829-5500

Federal Identification Number:

83-0431387

Advance Ruling Period Ends:

December 31, 2009

Dear Sir or Madam:

This is in response to your request of January 25, 2007, regarding your organization's tax-exempt status.

In November 2005 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.

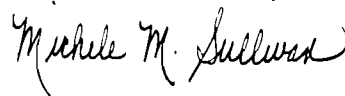
Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code until the Advance Ruling Period Ending date indicated in the header above.

Within 90 days from the end of the advance ruling period, your organization must submit to us information needed to determine whether it has met the requirements of the applicable support test during the advance ruling period. This information is currently supplied on the Form 8734, *Support Schedule for Advance Ruling Period*.

Contributions to your organization are deductible under section 170 of the Code. Grantors and contributors may rely on the determination that your organization is not a private foundation until 90 days after the end of its advance ruling period. If the organization submits the required information within 90 days, grantors and contributors may continue to rely on the advance determination until the Service makes a final determination of your organization's foundation status.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations 1