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

Date: FEB 2 4 2004

WINDMORE FOUNDATION FOR THE ARTS

INC 70 BOX 38

CULPEPER, VA 22701

Employer Identification Number:

DELAKTRIDIKT OF

ID# 75078

52-1366827

DLN:

17053151719053

Contact Person:

GWENDOLYN SHAW

Contact Telephone Number:

(877) 829-5500

Public Charity Status:

509(a)(2)

Dear Applicant:

Our letter dated November 1984, stated you would be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, and you would be treated as a public charity during an advance ruling period.

Based on our records and on the information you submitted, we are pleased to confirm that you are exempt under section 501(c)(3) of the Code, and you are classified as a public charity under the Code section listed in the heading of this letter.

Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. fou may request a copy by calling the toll-free number for forms, (800) 829-3676. Information is also available on our Internet Web Site at www.irs.gov.

If you have general questions about exempt organizations, please call our toll-free number shown in the heading between 8:00 a.m. - 6:30 p.m. Eastern time.

lease keep this letter in your permanent records.

Sincerely yours,

Lois G. Lerner

Director, Exempt Organizations

Rulings and Agreements