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

Date: FFB 22 2008

LOUDOUN COUNTY MASTER GARDENER
ASSOCIATION
30 CATOCTIN CIR SE STE B
LEESBURG, VA 20175-3614

Employer Identification Number: 54-1883791 DLN: 17053365300048 Contact Person: CHRIS BROWN ID# 31503 Contact Telephone Number: (877) 829-5500Accounting Period Ending: September 30 Public Charity Status: 509(a)(2) Form 990 Required: Yes Effective Date of Exemption: October 22, 1992 Contribution Deductibility: Yes 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.

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.

LOUDOUN COUNTY MASTER GARDENER

Sincerely,

Robert Choi Director, Exempt Organizations Rulings and Agreements

Enclosures: Publication 4221-PC

Letter 947 (DO/CG)