

W&R
WILSON & RATLEDGE

PROFESSIONAL LIMITED LIABILITY COMPANY

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February 2, 2011

Mr. Doug Robinson, President
North Carolina Woodworker, Inc.
12408 Richmond Run
Raleigh, North Carolina 27614

RE: North Carolina Woodworker Inc.

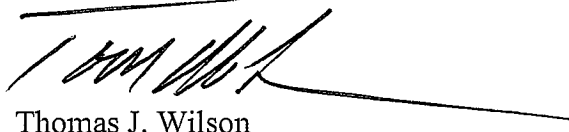
Dear Mr. Robinson:

We are very pleased to enclose the IRS determination letter that your organization qualifies as tax exempt under Section 501(c)(3) of the Internal Revenue Code. As you know, this is the "most favored" tax exempt status.

Please call at your convenience to follow up. We appreciate the opportunity to assist you with this matter.

Sincerely yours,

WILSON & RATLEDGE, PLLC



Thomas J. Wilson

Enclosures

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

DEPARTMENT OF THE TREASURY

Date: **JAN 25 2011**

NORTH CAROLINA WOODWORKER INC
C/O WILSON & RATLEDGE PLLC
THOMAS J WILSON
4600 MARRIOTT DR STE 400
RALEIGH, NC 27612

Employer Identification Number:
26-3073531
DLN:
17053291313030
Contact Person:
GINGER L JONES ID# 31646
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
509(a)(2)
Form 990 Required:
Yes
Effective Date of Exemption:
July 16, 2008
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-FC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 947 (DO/CG)

NORTH CAROLINA WOODWORKER INC

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in black ink, appearing to read "Robert Choi". The signature is fluid and cursive, with the first name "Robert" and last name "Choi" clearly distinguishable.

Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosure: Publication 4221-PC