



HISTORY, CHARM, AND SOUTHERN HOSPITALITY _____

To Whom It May Concern:

Subject: Tax-Exempt status of the Village of Pinehurst, North Carolina

The Village of Pinehurst is a municipal corporation organized and existing under a charter granted in 1980 by the General Assembly of the State of North Carolina. As such, it is a public governmental body that is tax exempt under Section 501(c) (1) of the Internal Revenue Code. (Note: the Village of Pinehurst is not a charitable non-profit as defined under IRS code Section 501(c) (3)). The Village of Pinehurst's tax identification number (TIN) is 56-1211319. Under current income tax regulations, contributions to local units of government, such as the Village of Pinehurst, are entitled to be treated as tax deductible gifts if no goods or services are received in return. Please consult your tax advisor for more information regarding the tax deductible status of a gift in your specific situation.

Sincerely,

A handwritten signature in black ink that reads 'John Frye'. The signature is written in a cursive, flowing style.

John G. Frye
Financial Services Director

FINANCIAL SERVICES

395 Magnolia Road • Pinehurst, NC 28374 • Telephone (910) 295-1900 • Fax (910) 295-4434 • www.vopnc.org