

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

DEPARTMENT OF THE TREASURY

Date:

NOV 30 2004

THE ART GUILD AT FAIRFIELD GLADE
C/O NANCY K HAMM
PO BOX 1833
FAIRFIELD GLADE, TN 38558

Employer Identification Number:
20-1436572

DLN:

17053287005034

Contact Person:

DIANE M GENTRY

ID# 31361

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:

JUNE 30, 2004

Contribution Deductibility:

YES

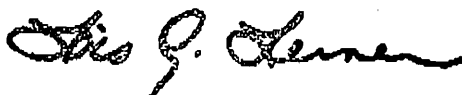
Dear Applicant:

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 Information for Exempt Organizations Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

Sincerely,



Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c)(3)

Letter 947 (DO/CG)