



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248222025
May 19, 2010 LTR 4168C E0
56-0552780 000000 00

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BODC: TE

JOHN C CAMPBELL FOLK SCHOOL
1 FOLK SCHOOL RD
BRASSTOWN NC 28902-8008

Employer Identification Number: 56-0552780
Person to Contact: Ronnie Clemons
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your May 10, 2010, request for information regarding your tax-exempt status.

Our records indicate that your organization was recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in August 1943.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(ii).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

A handwritten signature in cursive script that reads "Michele M. Sullivan".

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I