



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248248320
Mar. 20, 2009 LTR 4168C E0
54-1846969 000000 00 000
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BODC: TE

WINGS OVER AMERICA SCHOLARSHIP
FOUNDATION

WOASF

4966 EUCLID RD STE 109
VIRGINIA BEACH VA 23462

009770

Employer Identification Number: 54-1846969
Person to Contact: Ms. Mills
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Mar. 11, 2009, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in June 1997, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate 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)(vi).

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,

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