

**Internal Revenue Service**

**Date:** May 16, 2005

FOUNDATION FOR ART AND  
PRESERVATION IN EMBASSIES  
% HARRISON WELLFORD  
1725 I ST NW STE 300  
WASHINGTON DC 20006-2423 759

**Department of the Treasury**  
**P. O. Box 2508**  
**Cincinnati, OH 45201**

**Person to Contact:**

Robert Molloy 31-04023  
Custom

**Toll Free Telephone Number:**

8:30 a.m. to 5:30 p.m. ET  
877-829-5500

**Fax Number:**

513-263-3756

**Federal Identification Number:**

52-1467787

Dear Sir or Madam:

This is in response to your request of May 16, 2005, regarding your organization's tax-exempt status.

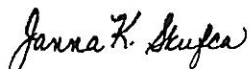
In September 1986 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

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

Sincerely,



Janna K. Skufca, Director, TE/GE  
Customer Account Services

Date: SEP 11 1986

Employer Identification Number:  
521467787

Accounting Period Ending:

December 31

Foundation Status Classification:

509(a)(1) + 170(b)(1)(A)(vi) \*

Advance Ruling Period Ends:

December 31, 1991

Person to Contact:

M. S. Costa

Contact Telephone Number:

(301) 962-4769

Friends of Art and Preservation in Embassies  
40 Wellford, Wegman & Hoff  
1775 Pennsylvania Ave., N.W., Suite 450  
Washington, D.C. 20006

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization described in section *see above* \* .

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the date of your inception and ends on the date shown above.

Within 90 days after the end of your advance ruling period, you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, if you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days; grantors and donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section *X* organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section *X* status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section *X* organization.

(over)

change, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

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.

You are required to file Form 990, Return of Organization Exempt from Income Tax, only if your gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

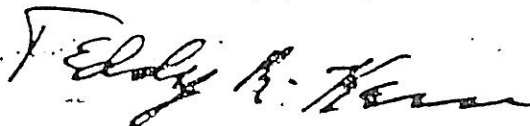
You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



District Director

cc. Jennie G. Gallagher  
Wellford, Wegman & Hoff  
1775 Pennsylvania Ave., N.W.  
Washington, D.C. 20006



FOUNDATION FOR ART AND PRESERVATION IN EMBASSIES



GOVERNMENT OF THE DISTRICT OF COLUMBIA  
OFFICE OF TAX AND REVENUE

052308

CERTIFICATE OF EXEMPTION  
ISSUED PURSUANT TO DISTRICT OF COLUMBIA SALES AND USE TAX ACTS

THIS CERTIFIES THAT

EFFECTIVE 9/04/1987

FR-551 (REV. 10/97)

FOUNDATION FOR ART & PRESERVATION  
IN EMBASSIES  
1725 I STREET NW STE 300  
WASHINGTON, DC 20006

DATE ISSUED

1/25/05

CERTIFICATE NUMBER

350000016780

THIS CERTIFICATE IS  
NONTRANSFERABLE

Is entitled to exemption from the District of Columbia Sales and Use Tax  
under authority of the District of Columbia Sales and Use Tax Acts.

DEPUTY CFO  
DANIEL BLACK

THIS CERTIFICATE MUST BE POSTED IN A CONSPICUOUS PLACE