

Internal Revenue Service

Date: January 28, 2008

VIRGINIA CONGRESS OF PARENTS AND TEACHERS
1027 WILMER AVE
RICHMOND VA 23227

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

Person to Contact:

F. B. Rolfe Jr. 17-55560
Customer Service Representative

Toll Free Telephone Number:

877-829-5500

Federal Identification Number:

Group Exemption Number:

3229

Dear Sir or Madam:

This is in response to your request of January 28, 2008, regarding your organization's tax-exempt status.

In August 1985 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.

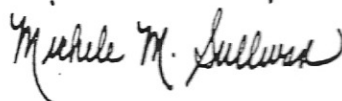
Our records indicate that your organization is also classified as a public charity under section 509(a)(2) of the Internal Revenue Code.

Based on the information supplied, we recognized the subordinates named on the list your organization submitted as exempt from federal income tax under section 501(c)(3) of the 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,



Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations 1



OCT 09 2008

COMMONWEALTH of VIRGINIA

Todd P. Haymore
Commissioner

Department of Agriculture and Consumer Services

Division of Consumer Protection
Office of Consumer Affairs

October 6, 2008

Ms. Tricia Rudolph
Treasurer
Virginia Congress of Parents and Teachers
1027 Wilmer Avenue
Richmond, Virginia 23227

Dear Ms. Rudolph:

This letter will confirm that the Virginia Congress of Parents and Teachers filed Form 100-A, "Virginia Exemption Application – Foundations that Solely Support Accredited Educational Institutions," under section 57-60 (a)(1) of the Virginia Solicitation of Contributions Law (Law) in 1986 on behalf of all its member PTAs in Virginia. The Office of Consumer Affairs (OCA) reviewed the completed Form 100-A and accompanying materials and found the organization's members to be exempt from the annual registration requirements of Section 57-49. However, the members are subject to the other provisions of the law.

This exemption shall apply to all member PTAs of the Virginia Congress of Parents and Teachers and will remain in effect until such time as the individual member PTA is no longer a member of the organization.

The issuance of this exemption from annual registration does not constitute an endorsement by the Commonwealth of Virginia, or by any of its departments, offices, or employees, of the purpose or person conducting charitable solicitations.

If we can be of further assistance, please feel free to contact us at (804) 786-1343.

Sincerely yours,

A handwritten signature in black ink, appearing to read "J. Michael Wright".

J. Michael Wright
Manager of Regulatory Programs
Office of Consumer Affairs