DEPARTMENT OF THE TREASURY

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

Date: OCT 00 2004

BEACH FOOD PANTRY INC PO BOX 1224 KILL DEVIL HILLS, NC 27948 Employer Identification Number: 65-1221385 DLN: 17053222023044 Contact Person: JOAN C KISER ID# 31217 Contact Telephone Number: (877) 829-5500 Accounting Period Ending: DECEMBER 31 Public Charity Status: 170(b)(1)(A)(vi) Form 990 Required: YES Effective Date of Exemption: OCTOBER 5, 1992 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.

If you distribute funds to individuals, you should keep case histories showing the recipient's name and address; the purpose of the award; the manner of selection; and the relationship of the recipient to any of your officers, directors, trustees, members, or major contributors.

Letter 947 (DO/CG)

BEACH FOOD PANTRY INC

Sincerely,

Lois G. Lerner Director, Exempt Organizations Rulings and Agreements

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