

Date: **MAY 17 2012**

Employer Identification Number: 20-8827563
 DLN: 17053192317001
 Contact Person: DIANE M GENTRY
 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: May 15, 2010
 Contribution Deductibility: Yes
 Addendum Applies: Yes

WILLIAMS STERLING FOUNDATION
 21153 GIBSENS LANE
 LIANVON, VA 22726-1956

ID# 31361

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 Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Sincerely,



Lois G. Lerner
Director, Exempt Organizations

Enclosure: Publication 4221-PC

Letter 947 (DO/CG)

We considered and approved your request for retroactive reinstatement under
Notice 2011-43.

WILLIAMS STERLING FOUNDATION