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August 7, 2008

Potomac Westmoreland Shores Civic Corporation
C/o Hammond Tressler
386 Monroe Drive
Colonial Beach, VA 22443

Re: Right to restrict use of Beach area described as parcel I in a deed dated November 18, 1959 and recorded in the Office of the Clerk of the Circuit Court of Westmoreland County, Virginia in Deed Book 181 at Page 130 et seq. (beach area). Copy of which is attached hereto.

Dear Mr. Tressler and Mr. Thompson:

Mr. Thompson has asked this firm to respond to the following:

1. If Potomac Westmoreland Shores Civic Corporation (hereafter "Corporation") can lawfully restrict the use of the boat ramp and boat dock to only members of the Corporation.

ANSWER: It is our opinion that the Corporation cannot restrict the use of the boat ramp and boat dock to only members of the Corporation because that area is part of the "beach area" referred to in our prior opinion letter dated June 26, 2008. We refer to that letter and the deed attached to that letter. The Corporation does not own the "beach area" because the area was conveyed to trustees to "hold the same in trust for the use and benefit of all of the property owners of Westmoreland Shores Subdivision...".

2. Is the Potomac-Westmoreland Shores Civic Corporation's restriction of the boat ramp and boat dock to only members of the Corporation compliant with the IRC 501 © (4) rules for tax-exemption with respect to common areas and facilities?

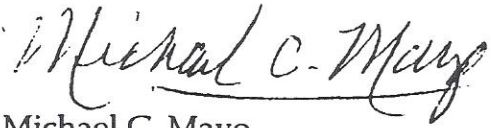
ANSWER:

This firm does not give tax advice since we are not tax advisers. However, you may note the various provisions highlighted on the document delivered to us entitled "IRC 501 (c) (4) Organizations" by Reilly, Hull and Allen are predicated on the tax exempt organization owning and maintaining the common areas. Again, as stated before, the Corporation does not own the "beach area" referred to in our June 26, 2008 letter.

Should you wish me to refer the Corporation to a tax attorney skilled in answering 501 (c) (4) qualification questions I will be glad to do so.

I enclose our statement for fees rendered regarding this matter.

Sincerely yours,

A handwritten signature in cursive script that reads "Michael C. Mayo". The signature is written in black ink and is positioned above the typed name.

Michael C. Mayo
MCM:hs