

Address any reply to:

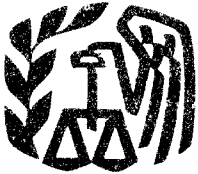
P. O. Box 737, Atlanta, Georgia 30301
Department of the Treasury



District Director
Internal Revenue Service

Date: AUG 12 1970

In reply refer to:
416:EOMF:NGG



Tau Beta Pi Association, Incorporated
National Parent Organization

James D. Froula, P.E.
Tau Beta Pi Association
P.O. Box 2697
Knoxville TN 37901-2697

Gentlemen:

This letter is to confirm your status and filing requirement as an organization.

I have obtained official records which show that on 1-27-45, the Internal Revenue issued a ruling, holding the unincorporated Tau Beta Pi Association and its subordinate chapters chartered since 1944 to be exempt under section 101(9) of the Code of 1939 and required to file Form 990. Section 101(9) corresponds with current section 501(c)(7). Group Ruling #782 was issued to this group on 11-24-47.

Beginning March 6, 1948, the date of the amendment to articles of incorporation for the parent organization, contributions to Tau Beta Pi Association, Incorporated, were held to be deductible. This covered only the National organization - not the subordinate chapters. Effective 1-31-49, Bureau Ruling was amended to show the incorporated organization, Tau Beta Pi Association, Incorporated, to be exempt under section 101(6) which corresponds with present section 501(c)(3). Beginning with March 1948, contributions to the incorporated organization were held to be deductible.

Your annual information return Form 990-A has been forwarded to the Mid-Atlantic Service Center in Philadelphia, Pennsylvania for processing.

Thank you for your cooperation. If I can be of any further service, please direct your correspondence to P. O. Box 737, Atlanta, Georgia 30301.

Sincerely,

Nancy G. Gibson
Exempt Organization Specialist