

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

DEC 20 1999

DEPARTMENT OF THE TREASURY

Date: DEC 15 1999

NATIONAL AMBUCS INC
PO BOX 5127 3315 N MAIN ST
HIGH POINT, NC 27262-5127

Employer Identification Number:
56-0715171
DLN:
319245159
Contact Person: JON M WADDELL ID# 31375
Contact Telephone Number:
(877) 829-5500
Our Letter Dated:
March 1996
Addendum Applies:
No

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(2).

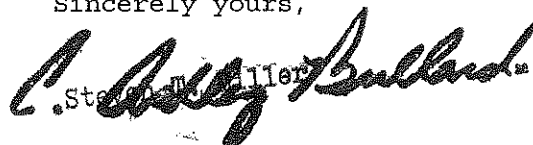
Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(2) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(2) organization.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,


Steven M. Miller

District Director

Letter 1050 (DO/CG)

Internal Revenue Service

National AMBUCS, Inc.
P.O. Box 5127
High Point, NC 27262

Department of the Treasury I~R 1 5 I~6
Washington, DC 20224 Person to Contact: Ward
L. Thomas Telephone Number: (202) 622-6142
Refer Reply to: CP: E: EO: T: 5
Date: ~-R 12 IS-

Internal Revenue Code:	56-0715171
Employer Identification Number:	Southeast (Baltimore, MD)
Key District:	Atlanta, GA
Service Center:	May
Accounting Period Ending:	509 (a) (2)
Foundation Status Classification:	Yes
Form 990 Required:	

Dear Applicant:

We have considered your application for a group exemption letter recognizing your subordinates as exempt from federal income tax under section 501(a) of the Internal Revenue Code as organizations described in section 501(c) (3).

Our records show that you are recognized as exempt from federal income tax as an organization described in section 501(c) (3) of the Code.

Based on the information supplied, and assuming the operations of your subordinate organizations will be as stated in your application for recognition of exemption, we have determined that your subordinates are exempt from federal income tax under the provisions of the Internal Revenue Code indicated above. Exemption is effective as of December 27, 1994, as you have agreed. This determination supersedes any prior exemption letters issued to those subordinates which are included in this group exemption; you should notify each such subordinate and the key district director of each such subordinate that the subordinate's individual exemption letter is superseded. This determination is based in part on your representations that the subordinates will amend their organizing documents to comply with the organizational test of section 1.501(c) (3)-1(b) of the Income Tax Regulations, and that you will merge with The National Association of American Business Clubs, Inc. and be the surviving entity.

We have further determined that your subordinate organizations are not private foundations within the meaning of section 509(a) of the Code, because they are organizations described in the section indicated above.