

Internal Revenue Service

Date: January 21, 2005

MODULAR BUILDING INSTITUTE
413 PARK ST
CHARLOTTESVLE VA 22902-4737

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:
S. Katherine Converse 31-07823
Customer Service Specialist

Toll Free Telephone Number:
8:00 a.m. to 6:30 p.m. EST
877-829-5500

Fax Number:
513-263-3756

Federal Identification Number:
57-0779460

Dear Sir or Madam:

This is in response to your request of January 21, 2005 regarding your organization's tax-exempt status.

In November 1984 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(6) of the Internal Revenue Code.

Because your organization is not an organization described in section 170(c) of the Code, donors may not deduct contributions made to your organization. You should advise your contributors to that effect.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Janna K. Skufca, Director, TE/GE
Customer Account Services