

INTERNAL REVENUE SERVICE
District Director

DEPARTMENT OF THE TREASURY
1100 Commerce St., Dallas, TX 75242

Society of American Military Engineers
839 San Antonio Post
% Mr. Bob Nicol, Treasurer
3737 Broadway
San Antonio, TX: 78209-6553

Person to Contact:
CUSTOMER SERVICE DIVISION

Telephone Number:
(800) 829-1040

Refer Reply to:
Mail Code 4940 DAL

Date:
September 11, 1997

EIN:
74-6062798

Dear Sir or Madam:

Our records show that the Society of American Military Engineers is exempt from Federal Income Tax under Group Ruling Number 1278 Section 509(c)(3) of the Internal Revenue Code. This exemption was granted in November 1954 and remains in full force and effect. Society of American Military Engineers 839 San Antonio Post is included in this group ruling. Contributions to your organization are deductible as provided by section 170 of the code.

We have classified your organization as one that is not a private foundation within the meaning of Section 509(a) of the Internal Revenue Code because you are an organization described in section 509(a)(2) of the code.

If we may be of further assistance, please contact the person whose name and telephone number are shown above.

Sincerely,

Edward J. Blazier
Edward J. Blazier
Chief, Employee Plans
and Exempt Organizations
Customer Service Section

DICK KOCHANICK

536-2069