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

Date:

APR 2 9 2009

MALAYALEE ENGINEERS ASSOCIATION INC 8303 S FREEWAY STE 335 HOUSTON, TX 77074 Employer Identification Number: 76-0464302 DLN: 409093013 Contact Person: ROGER W VANCE ID# 31173 Contact Telephone Number: (877) 829-5500 Accounting Period Ending: December 31 Public Charity Status: 170(b)(1)(A)(vi) Form 990 Required: Yes Effective Date of Exemption: September 17, 2004 Contribution Deductibility: Addendum Applies:

## Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Sincerely,

Pobert Clos

Robert Choi Director, Exempt Organizations Rulings and Agreements

Enclosures: Publication 4221-PC

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## MALAYALEE ENGINEERS ASSOCIATION INC

The effective date of exemption under section 501 (c)(3) for your organization is September 17, 2004. For the period February 23, 1995 to September 16, 2004 your organization is exempt under section 501 (c)(7).