

Internal Revenue Service

Date: October 12, 2007

SOCIETY FOR PRESERVATION & ENCRGMNT OF
BARBERSHOP QUARTET SINGING AMER
SPEBSQSA
110 SEVENTH AVE NORTH
NASHVILLE TN 37203

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

Person to Contact:

Ms. Lewis 17-56983
Customer Service Representative

Toll Free Telephone Number:

877-829-5500

Federal Identification Number:

39-0926339

Group Exemption Number:

0943

Dear Sir or Madam:

This is in response to your request of October 12, 2007, regarding your organization's tax-exempt status. We have updated our records to reflect the address change as indicated above.

In May 1946 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)(3) of the Internal Revenue Code.

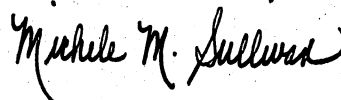
Our records indicate that your organization is also classified as a public charity under section 509(a)(2) of the Internal Revenue Code.

Based on the information supplied, we recognized the subordinates named on the list your organization submitted as exempt from federal income tax under section 501(c)(3) of the Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

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

Sincerely,



Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations 1