

Date: AUG 31 1994

PSI BETA INC  
407 E 5TH STREET  
SUITE B  
CHATTANOOGA, TN 37403

Internal Revenue Service  
EO Group 7404 Stop 520-D  
401 West Peachtree Street  
Atlanta, GA 30365

Employer Identification #: 62-1151118  
Date of Inquiry: 08/05/94  
Contact Person: K. ARTIS  
Phone #: 404/331-4967

Dear Taxpayer:

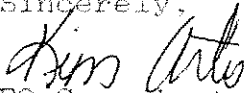
This is in response to your request for confirmation of your exemption from Federal income tax.

You were recognized as an organization exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code by our letter of July 1983. You were further determined not to be a private foundation within the meaning of section 509(a) of the Code because you are an organization described in section 170(b)(1)(A)(vi) and 509(a)(1).

Contributions to you are deductible as provided in section 170 of the Code.

The tax exempt status recognized by our letter referred to above is currently in effect and will remain in effect until terminated, modified or revoked by the Internal Revenue Service. Any change in your purposes, character, or method of operation must be reported to us so we may consider the effect of the change on your exempt status. You must also report any change in your name and address.

Sincerely,

  
EO Coordinator

TPA100 ltr