

JUN 21 2012

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**Internal Revenue Service**  
P.O. Box 2508  
Cincinnati, OH 45201

**Department of the Treasury**

JUN 16 2012

**Date:**

National Association of Church  
Business Administrators  
100 N Central Expy Ste 914  
Richardson, TX 75080

**Employer Identification Number:**

**41-6045530**

**Person to Contact - ID Number:**

Christopher Brown - 0202973

**Contact Telephone Number:**

877-829-5500 Toll-Free

**Form 990 Required:**

**No**

Dear Sir or Madam:

In your letter dated January 4, 2011, you requested classification as a public charity described in section(s) 509(a)(1) and 170(b)(1)(A)(i), of the Internal Revenue Code, as an Association of Churches..

In our letter dated August of 1965, we determined that you were exempt under section 501(c)(3) of the Code. We further determined that you weren't a private foundation and you were classified as a public charity described in section 509(a)(2) of the Code.

Based on the information you provided, we have determined that you meet the requirements for classification as a public charity described in sections 509(a)(1) and 170(b)(1)(A)(i) of the Code as an Association of Churches. Accordingly, this letter modifies our letter of August of 1965, and we have updated your public charity status in our records as you have requested.

Since your exempt status wasn't under consideration, you continue to be classified as an organization exempt from federal income tax under section 501(c)(3) of the Code.

Grantors and contributors may generally rely on this determination of your foundation status unless the Internal Revenue Service publishes notice that you are no longer recognized as tax exempt or classified as a public charity in the Internal Revenue Bulletin. However, if a grantor or contributor takes any action, or fails to take any action, which causes you to lose your exempt status or causes you to be reclassified as a private foundation, that party cannot rely on this determination. Furthermore, a contributor or grantor who knows that the Internal Revenue Service has notified you of any change in your exempt status or foundation status cannot rely on this determination.

We have sent a copy of this letter to your representative indicated on Form 2848, Power of Attorney and Declaration of Representative.

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

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Because this letter could help resolve any questions about your exempt status and/or foundation status, you should keep it with your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely,

A handwritten signature in cursive script, appearing to read "Lois G. Lerner".

Lois G. Lerner  
Director, Exempt Organizations

Enclosure:  
Publication 4221-PC