



Metals Service Center Institute

Jonathan Kalkwarf, CAE
Vice President, Finance and Administration

8550 Bryn Mawr Avenue, Suite 550
Chicago, Illinois 60631
773-867-8760 x 105 Voice 773-867-3405 Fax
773-835-6108 Cellular jkalkwarf@msci.org
www.msci.org

August 19, 2004

Florida Department of Revenue
1379 Blountstown Highway
Tallahassee, FL 32304-2716

RE: Metals Service Center Institute Florida Chapter Scholarship Fund Group Exemption from Federal Income Tax

To Whom It May Concern:

As a recognized subordinate affiliate of the Metals Service Center Institute Foundation for Continuing Education in good standing, the Metals Service Center Institute Florida Chapter Scholarship Fund (Scholarship Fund) is listed on the Group Exemption Listing from Federal Income Tax filed with the Internal Revenue Service. The exemption from Federal Income Taxes has been issued under 501(c)(3) of the IRS Code. The group exemption Determination Letter was issued by the Internal Revenue Service on July 20, 2004 (copy enclosed).

The Group Exemption Listing is filed with the IRS on an annual basis. It is fully anticipated that the Scholarship Fund will be eligible for the listing to be filed for the calendar year of 2005.

Please contact me if you have any questions.

Sincerely,

Jonathan Kalkwarf
Vice President, Finance and Administration

enclosure