

Department of the Treasury

District Director
Internal Revenue Service

Date: NOV 29 1973 | In reply refer to:
CSB:EO:BE



▷ Mennonite Economic Development Associates
1110 North Main St.
Goshen, IN 45626

Date of Exemption: November 29, 1973
Internal Revenue Code Section: 501(c)(3)

Gentlemen:

Thank you for submitting the information shown below. We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,

James J. Ryan
District Director

Item Changed

Name

From

Mennonite Industry and
Business Associates

To

Mennonite Economic
Development Associates,
Inc.

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

Mennonite Industry and Business
Associates
1110 North Main Street
Goshen, Indiana 46526

Person to Contact:

Telephone Number:

(202) 536-8337

Refer Reply to:

E:EO:T:R:2

Date:

KD: 31
EIN: 23-7398678

15 DEC 1981

Dear Applicant:

We have received your attorney's 15 October 1981 request for a ruling on a proposed transaction. You have requested a private letter ruling on the effect of a change in your name and new articles of incorporation (made in the form of an amendment to the original articles) and by-laws on your exempt status under section 501(c)(3) of the Internal Revenue Code of 1954. You will also receive a bulk transfer of assets from another organization which is currently exempt under section 501(c)(3).

You propose to change your name to Mennonite Economic Development Associates and to accept the transfer of assets described above.

Section 501(c)(3) of the Code provides, in relevant part, that corporations organized and operated for charitable or religious purposes, no part of the net earnings of which inures to the benefit of any private shareholder or individual, no substantial part of the activities of which is carrying on propaganda or otherwise attempting to influence legislation, and which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office, are exempt from federal income taxation.

Based upon the information submitted we rule that the changes in your name and governing documents will not affect your continued exemption under section 501(c)(3) of the Code. The donation will also not affect your exempt status.

You have not requested a ruling, and we express no opinion, as to the effect of the above-described transactions on your private foundation status.

Because of your current address your key District Director is the District Director, Cincinnati, Ohio. You should furnish him with the enclosed copy of this letter, together with a photocopy of your amended articles, showing the receipt stamp of the Pennsylvania Secretary of State on the first page, and a copy of your by-laws as finally executed. For a further explanation see Rev. Proc. 68-14, 1969-1 C.B. 768, enclosed.

Mennonite Industry and Business Associates

This ruling is limited to the organization requesting it and may not be used or cited as precedent with respect to any other organization.

Please continue to use your employer identification number on all returns which you file and in all correspondence with the Internal Revenue Service.

Because this letter could help resolve any future questions about your exempt status, you should keep it in your permanent records.

We are informing your key District Director, Cincinnati, Ohio, of this ruling.

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

Sincerely yours,



J.E. Griffith
Chief, Rulings Section
Exempt Organizations
Technical Branch

Enclosures

Copy of this letter
Rev. Proc. 68-14

November , 1981
Commonwealth of
Pennsylvania

COMMONWEALTH OF PENNSYLVANIA

DEPARTMENT OF STATE

Department of State

CORPORATION BUREAU
743094

William R. Davis
Secretary of the
Commonwealth
jv

Articles of Amendment--
Domestic Nonprofit Corporation

In compliance with the requirements of 15 Pa.C.S. §7905 (relating to articles of amendment), the undersigned nonprofit corporation, desiring to amend its Articles, does hereby certify that:

1. The name of the corporation is:

Mennonite Industry and Business Associates

2. The address of its registered office in this Commonwealth is (the Department of State is hereby authorized to correct the following statement to conform to the records of the Department):

229 Pittsburgh Street, Scottdale, Pennsylvania 15683

3. The statute by or under which it was incorporated is:

Non-Profit Corporation Law of 1972, Act 271 of the Commonwealth of Pennsylvania

4. The date of incorporation is:

October 19, 1973

5. The amendment shall be effective upon filing these Articles of Amendment in the Department of State.

6. The amendment was adopted by the members pursuant to 15 Pa.C.S. §7904(a).

7. The amendment adopted by the corporation, set forth in full, is attached as Exhibit A.

IN TESTIMONY WHEREOF, the undersigned corporation has caused these Articles of Amendment to be signed by a duly authorized officer and its corporate seal, duly attested by another officer, to be hereunder affixed this 13th day of November, 1981.

MENNONITE INDUSTRY AND
BUSINESS ASSOCIATES

By:

Harold Hervey
President

Attest:

David C. Leithman
Secretary

(corporate seal)

corporate
seal