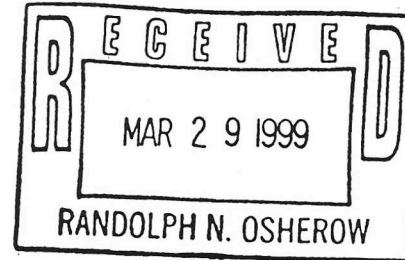




# COMPTROLLER OF PUBLIC ACCOUNTS

P.O. BOX 13528  
AUSTIN, TX 78711-3528



March 26, 1999

Mr. Randolph N. Osherow  
342 W. Woodlawn Ave., Ste. 300  
San Antonio, TX 78212-3314

Dear Mr. Osherow:

I am pleased to report that Federal Bar Association, San Antonio Chapter, Taxpayer Number 3-20003-5629-8, qualifies for exemption from the state franchise tax as a 501(c)(6) organization effective December 19, 1997. Since the account is in the process of being updated, you should disregard any franchise tax notices for periods covered by the exemption. In the event we have reason to believe the organization no longer qualifies for exemption, we will notify the registered agent that the exempt status is under review.

Although the corporation is now exempt from the payment of the franchise tax, it does not qualify for exemption from the limited sales, excise and use tax when purchasing taxable items or services. Professional and social groups, cemeteries, homeowners associations and other like organizations do not meet the requirements for sales tax exemption. If the corporation subsequently requests and is granted a federal exemption under Section 501(c)(3), (4), (8), (10), or (19) of the Internal Revenue Code, please provide us with a photocopy of the determination letter and we will reconsider exempting it from sales tax.

If your organization makes any sales of taxable items or services, please contact our Tax Assistance Section at 1-800-252-5555 to determine if a sales tax permit is needed. The direct number is 512/463-4600.

The organization must notify the Secretary of State if it changes its name, registered agent, or registered office address.

If you have any questions, please call me toll free at 1-800-531-5441, extension 3-6505. My direct number is 512/463-6505.

Sincerely,

Judy Brittain  
Exempt Organizations Section

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