

Internal Revenue Service
Director, Exempt Organizations

Department of the Treasury
P.O. Box 2508
Cincinnati, Ohio 45201

Date:

MAY 24 2007

Society Of Vacuum Coaters Foundation Inc
C/O Sandra Pfau Englund
108 Driftwood Drive
Shiloh, NC 27974

Person to Contact - ID#:

G. Olwine - 31-07252

Contact Telephone Numbers:

513-263-3651 Phone

513-263-3662 FAX

Federal Identification Number:

30-0110080

Dear Sir or Madam:

Thank you for the information recently submitted regarding the changes in your scholarship program. We have made it part of your file.

The organization's change in its scholarship program to include grants to individuals to cover the costs of tuition, travel and lodging to attend the annual technical conference and other educational programs described in your request falls within the scope of educational activities exempt under section 501(c)(3).

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 changes in the character, purposes, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely,



Robert Choi
Director, Exempt Organizations
Rulings and Agreements