



845.4

TREASURY DEPARTMENT

WASHINGTON 25



OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

SEP 5 - 1944

ADDRESS REPLY TO
COMMISSIONER OF INTERNAL REVENUE
AND REFER TO

IT:P:T:1:RO'B

Liquefied Petroleum Gas Association, Inc.
11 West 42nd Street
New York 18, New York

Gentlemen:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax under the provisions of section 101(7) of the Internal Revenue Code and corresponding provisions of prior revenue acts.

Accordingly, you will not be required to file income tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to the collector of internal revenue for your district in order that their effect upon your exempt status may be determined.

Since any organization which is exempt from Federal income tax under the provisions of section 101 of the Internal Revenue Code also is exempt from the capital stock tax pursuant to the express provisions of section 1201(a)(1) of the Internal Revenue Code, you will not be required to file capital stock tax returns for future years so long as the exemption from income tax is effective.

You will be required, however, to file annually, beginning with your current accounting period, an information return on Form 990 (Revised May 1944) with the collector of internal revenue for your district so long as this exemption remains in effect. This form may be obtained from the collector and is required to be filed on or before the 15th day of the fifth month following the close of your annual accounting period.

The collector of internal revenue for your district is being advised of this action.

By direction of the Commissioner.

Very truly yours,

Norman D. Cannon
Deputy Commissioner.

NPGA

National PROPANE GAS Association

FAXED
6/6/97

Facsimile Transmission

To: Ms. Valerie Stephens
Company: U. S. Trademark Office
From: Mike Spear, Vice President, Administration & Finance
Date: June 6, 1997
Pages: Two

Re: Reg.# 1572307

As we discussed this morning, here is the letter we sent to the State of New Jersey requesting the documents necessary for us to proceed with the legal name change from the National LP-Gas Association to the National Propane Gas Association.

As I mentioned to you, the change was simply in the name of the organization and no other transactions were involved. Daniel N. Myers was the Executive Vice President of the National LP-Gas Association and still retains that position with the organization, now known as the National Propane Gas Association.

I understand that the trademark will be continued in the name of the National LP-Gas Association, and that we will inform you when the name change to the National Propane Gas Association becomes finalized. If there is any question about this, please call me this morning, as I am leaving at noon today for a week's vacation.

Thank you very much for your cooperation in this matter.

Mike Spear

1600 Eisenhower Lane, Lisle, IL 60532 • Phone 630/515-0600 • Fax 630/515-8774



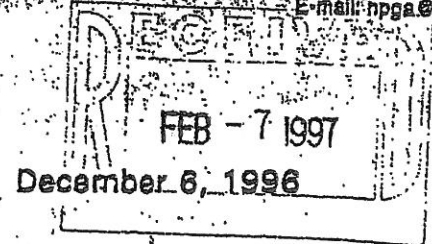
NR



National PROPANE GAS Association

1000 Eisenhower Lane • Suite 100 • Lisle, IL 60532 • (630) 515-0600 • Fax (630) 515-8774
E-mail: npga@propanegas.com

MIKE SPEAR
Vice President
Administration & Finance



State of New Jersey
Department of State
Division of Commercial Recording
CN-450
Trenton, NJ 08625-0450

The National Propane Gas Association is the successor organization of the National LP-Gas Association, which is registered in New Jersey. The number of the Corporation is 0900-0409-00. The date of incorporation is February 4, 1938.

If available, please send me a copy of the Articles of Incorporation and any subsequent amendments thereto. I understand there is a \$1.00 per page charge for this service, which we agree to pay.

If for any reason you are unable to comply with this request, please notify me by phone or in writing.

Thank you for your consideration.

97116

PTK

Sincerely,

Mike Spear



Department of State.

Acting

I, the Secretary of State of the State of New Jersey, do hereby Certify that

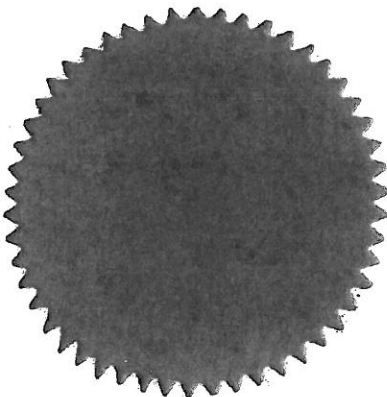
LIQUEFIED PETROLEUM GAS ASSOCIATION INC.

(a New Jersey Corporation)

did on the Fourteenth day of August A. D. 1963 file and record in this department a Certificate of Amendment of Change of Corporate Name to NATIONAL LP-GAS ASSOCIATION.

as by the statutes of this State required.

In Testimony Whereof, I have hereunto set my hand and affixed my Official Seal at Trenton, this Fourteenth day of August A. D. 19 63.



Robert M. Falco Acting SECRETARY OF STATE