

Internal Revenue Service

Date: September 14, 2005

LABOR AND EMPLOYMENT RELATIONS
ASSOCIATION
121 ILR BUILDING
% PAULA D WELLS EXECUTIVE DIRECTOR
504 E ARMORY AVE 121
CHAMPAIGN IL 61820-6221

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

Person to Contact:

Scott Bantly
31-07238

Toll Free Telephone Number:

8:30 a.m. to 5:30 p.m. ET
877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

39-0828504

Group Exemption Number:

3051

Dear Madam:

This is in response to your request of June 23, 2005, regarding your organization's name change.

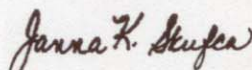
Based upon the information submitted in your June 23rd correspondence (i.e., amendment to your organizing document and minutes of the meeting where the amendment was ratified), the name of your organization has been changed from Industrial Relations Research Association to Labor and Employment Relations Association, as you requested.

For your records, in January 1965 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code. Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code. Based on the information previously supplied, we recognized the subordinates named on the list your organization submitted as exempt from federal income tax under section 501(c)(3) of the Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Janna K. Skufca, Director, TE/GE
Customer Account Services