INTERNAL REVENUE SERVICE P. O. BOX 2508 CINCINNATI, OH 45201

Date: APR 3 0 2010

NATIONAL INSULATOR ASSOCIATION INC 10801 NORTH 24TH AVE STE 103 PHOENIX, AZ 85029

Employer Identification Number: 86-0991996 DLN: 17053294322039 Contact Person: KIMBERLY TUCKER ID# 31554 Contact Telephone Number: (877) 829-5500 Accounting Period Ending: December 31st Public Charity Status: 170 (b) (1) (A) (vi) Form 990 Required: Yes Effective Date of Exemption: October 16, 2009 Contribution Deductibility: Addendum Applies:

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Yes

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

NATIONAL INSULATOR ASSOCIATION INC

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

Robert Choi

Director, Exempt Organizations

Rulings and Agreements

Enclosure: Publication 4221-PC

NATIONAL INSULATOR ASSOCIATION INC

The effective date of your exemption under section 501(c)(3) of the code is October 16, 2009, the postmark date of your application. Contributions to your organization are deductable by donors beginning October 16, 2009.