

Internal Revenue Service

Department of the Treasury

**P. O. Box 2508
Cincinnati, OH 45201**

Date: January 31, 2002

Person to Contact:

Dottie Downing #31-02736
Customer Service Specialist

Toll Free Telephone Number:

8:00 a.m. to 6:30 p.m. EST

877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

06-0662124

Eno Transportation Foundation, Inc.
1634 I Street
Washington, DC 20006-4003

Dear Sir or Madam:

In July 1942 we issued a determination letter that recognized your organization as exempt from federal income tax under section 101(6) of the Internal Revenue Code of 1939, which now corresponds to 501(c)(3) of the Internal Revenue Code of 1986. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is an exempt operating foundation described in section 4940(d)(2) of the Code.

Your organization is required to file Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as a Private Foundation. Form 990-PF must be filed by the 15th day of the 5th month after the end of your organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$5,000 or 5 percent of the organization's gross receipts for the year, whichever is less. This penalty may also be imposed if a return is not complete, so please be sure the return is complete before filing it.

If your organization's purposes, character, method of operation, or sources of support have changed, please let us know so we can consider the effect of the change on the organization's exempt status and foundation status.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each of their employees during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Donors may deduct contributions made to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

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Eno Transportation Foundation inc.
06-0662124

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

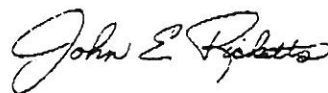
The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. If your organization had a copy of its application for recognition of exemption on July 15, 1987, it is also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

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

This letter affirms your organization's exempt status.

Sincerely,



John E. Ricketts, Director, TE/GE
Customer Account Services

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

JAN 6 1986

Eno Foundation for
Transportation, Inc.
P.O. Box 2055
Westport, CT 06880

Person to Contact:

Mr. Barrett

Telephone Number (202) 868-6160

Refer Reply to:

Date. OP:E:EO:R:3

DO: Brooklyn
EIN: 06-0662124
DEC 31 1985

Dear Sir or Madam:

This is in response to a letter dated October 30, 1985, regarding your request that you be classified as an exempt operating foundation within the meaning of section 4940(d)(2) of the Internal Revenue Code.

Our records show that you have been recognized as exempt from federal income tax under section 501(c)(3) of the Code. You have also been classified for private foundation purposes as a private operating foundation within the meaning of section 4942(j)(3) of the Code in a letter dated August 27, 1980. You indicate that no change has occurred in your status, and that you continue to be a private operating foundation.

Your governing body is currently a seven member Board of Directors, none of whom are disqualified individuals within the meaning of section 4940(d)(3)(B). A majority of the members of your Board are individuals who have held positions with corporations involved in the transportation industry. The two remaining members are an attorney and an individual employed by you to edit and review all the publications you issue.

In addition to your Board of Directors you have a Board of Consultants made up of twenty-one members. These individuals consult with the Board of Directors on technical matters and any other matters as needed. This body contains representatives of federal and state governmental agencies, transportation companies, and public corporations.

Section 4940(a) of the Code imposes upon each private foundation which is exempt from taxation under section 501(a) for the taxable year, with respect to the carrying on of its activities, a tax equal to 2 percent of the net investment income of such foundation for the taxable year.

Section 4940(d)(1) of the Code provides that no tax shall be imposed by this section on any private foundation which is an exempt operating foundation for the taxable year.

Section 4940(d)(2) of the Code defines an exempt operating foundation, with respect to any taxable year, as a private foundation which (1) is an operating foundation, as defined in section 4942(j)(3) of the Code; (2) has been publicly supported for at least 10 taxable years, or was an operating foundation as of January 1, 1983 (as provided by the Deficit



Eno Foundation for Transportation, Inc.

Reduction Act of 1984, P.L. 98-369, section 302(c)(3), 98 Stat. 781 (1984)); (3) at all times during the taxable year, has a governing body which consists of individuals at least 75 percent of whom are not disqualified individuals, and is broadly representative of the general public; and (4) at no time during the taxable year had an officer who is a disqualified individual.

Section 4940(d)(3)(B) of the Code defines "disqualified individual" as (1) a substantial contributor to the foundation; (2) an owner of more than 20 percent of (a) the total combined voting power of a corporation, (b) the profits interest of a partnership, or (c) the beneficial interest of a trust or unincorporated enterprise, which is a substantial contributor to the foundation; or (3) a member of the family of any individual described above.

Section 507(d)(2) of the Code defines a "substantial contributor" as a person who contributes an aggregate amount of more than \$5,000 to a private foundation if the amount of the contribution is more than two percent of the total contributions received by the foundation before the close of the tax year during which the donation was made.

Effective January 1, 1985, section 4946(d) of the Code defines "family" as including only spouses, ancestors, children, grandchildren and great-grandchildren, and spouses of children, grandchildren and great-grandchildren.

Section 1.170A-9(e)(3)(v) of the Income Tax Regulations indicates, in another context, that the governing body of an organization may be considered to represent the broad interests of the public if it is composed of persons having special knowledge or expertise in the particular field or discipline in which the organization is operating, or of community leaders, such as elected or appointed officials, clergymen, educators, civic leaders, or other such persons representing a broad cross-section of the views and interests of the community.

Because you are a private operating foundation within the meaning of section 4942(j)(3) of the Code, were described as a private operating foundation on January 1, 1983, have a governing body which is broadly representative of the general public and consists of individuals at least 75 percent of whom are not disqualified individuals, and none of your officers is a disqualified individual, your organization meets the requirements of section 4940(d)(2) to qualify as an exempt operating foundation.

Accordingly, we conclude that you qualify as an exempt operating foundation within the meaning of section 4940(d) of the Code for the taxable year beginning January 1, 1985 and ending December 31, 1985, and will continue to be classified as an exempt operating foundation in any future taxable year, provided that (a) you qualify as a private operating foundation, (b) at no time is any officer a disqualified individual, (c) at all times your governing body continues to be broadly representative of the general public, and (d) at all times at least 75 percent of your directors are not disqualified individuals.

Eno Foundation for Transportation, Inc.

We are informing your key District of this action. Please keep a copy of this ruling in your permanent records.

A copy of this ruling letter should be attached to the organization's annual return on Form 990-PF, Return of Private Foundation, for tax years ending in 1985 and 1986, if a claim is made on those returns for exemption from the section 4940 tax.

Sincerely yours,



J. A. Tedesco
Director, Exempt Organizations
Technical Division

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
G.P.O. BOX 1680
BROOKLYN, NY 11202

DEPARTMENT OF THE TREASURY

Date: AUG 12 1982

END TRANSPORTATION FOUNDATION INC
270 SAUGATUCK AVE - P O BOX 2055
WESTPORT, CT 06880-0055

Employer Identification Number:
06-0662124
Contact Person:
MORRIS PITTINSKY
Contact Telephone Number:
(713) 488-2349
Date of Exemption:
6501
Internal Revenue Code
Section 501(c)(03)

Dear Applicant:

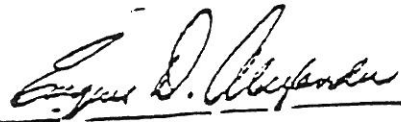
Thank you for submitting the information shown on the enclosure. We have made it a part of your file.

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

Thank you for your cooperation.

Sincerely yours,



Eugene D. Alexander
District Director

ENO TRANSPORTATION FOUNDATION INC

| Item Changed | From | To |
|--------------|---|-----------------------------------|
| Name Change | Eno Foundation for Transporta- tion Inc | Eno Transportation Foundation Inc |

THEODORE V. MORRISON, JR.
CHAIRMAN

THOMAS P. HARWOOD, JR.
COMMISSIONER

PRESTON C. SHANNON
COMMISSIONER



WILLIAM J. BRIDGE
CLERK OF THE COMMISSION
P. O. BOX 1197
RICHMOND, VIRGINIA 23209-1197

STATE CORPORATION COMMISSION

September 30, 1991

Richard T. Rizzi
C T Corporation System
1025 Vermont Ave., N.W.
Washington, DC 20005

RE: ENO TRANSPORTATION FOUNDATION, INC.
(formerly ENO FOUNDATION FOR TRANSPORTATION INC.)
ID: F107958 - 3
DCN: 91-09-30-0054

The Commission acknowledges receipt from ENO TRANSPORTATION FOUNDATION, INC. (formerly ENO FOUNDATION FOR TRANSPORTATION INC.), a foreign corporation authorized to transact business in Virginia, of a duly authenticated copy of an amendment to its articles of incorporation, changing its corporate name, on September 30, 1991, together with the fee of \$25.00 covering the filing of this amendment with this office.

Sincerely yours,

William J. Bridge
Clerk of the Commission

AMENACPT
CIS20436



GOVERNMENT OF THE DISTRICT OF COLUMBIA

Department of Finance and Revenue

22166

CERTIFICATE OF EXEMPTION
ISSUED PURSUANT TO DISTRICT OF COLUMBIA SALES AND USE TAX ACTS

THIS CERTIFIES THAT

FR-551 (REV.) 7/83

ENC TRANSPORTATION FOUNDATION INC
44211 SLATESTONE COURT
LANSDOWNE VA 20176

DATE ISSUED

07/13/98

CERTIFICATE NUMBER

8200-0205366-001

Is entitled to exemption from the District of Columbia Sales and Use Tax
under authority of the District of Columbia Sales and Use Tax Acts.

THIS CERTIFICATE IS
NONTRANSFERABLE

NATWAR M GANDHI
DEPUTY C E O

THIS CERTIFICATE MUST BE POSTED IN A CONSPICUOUS PLACE