Date: AUG 2 9 2005

FIBERGLASS REINFORCED PLASTICS INSTITUTE INC 9 PHEASANT LN CHARLTON, MA 01507

Employer Identification Number: 20-0232812 17053365018014 Contact Person: MS. Y. ABSTON ID# 75091 Contact Telephone Number: (877) 829~5500 Accounting Period Ending: June 30 Form 990 Required: Yes Effective Date of Exemption: September 17,2003 Contribution Deductibility: NO

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)(06) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Please see enclosed Information for Organizations Exempt Under Sections Other Than 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

Sincerely,

Lois G. Lerner

Director, Exempt Organizations

Rulings and Agreements

Enclosure: Information for Organizations Exempt Under Sections Other
Than 501(c)(3)