

等雙邊式或多邊的軍事協防條約，對世界兩個共產政權蘇俄及大陸匪區的四周，完成了軍事合圍之勢。

經濟援助政策，發軔於馬歇爾計劃。馬歇爾一九四七年在哈佛大學演講，提出美國這種援外的構想，本來邀請蘇俄共同參加這個復興歐洲的計畫，但為蘇俄所拒絕。美國洞燭其居心所在，乃決心以經濟援助為對抗共產集團的主要戰略之一。由以復興歐洲為主之馬歇爾計畫，擴大到所有其他民主國家，先後經美國國會通過經濟合作法案，設立經濟合作總署，每年撥付鉅額援款，成為美國對外重要政策之一。其後經濟復興的民主國家亦各別的從事於對外經濟援助，匯為阻遏共產紅禍橫流的一股主要力量。由於民主國家執行其軍事圍堵與經濟援助這兩項長期戰略，使共產集團的領域大體上限制在二次大戰後初期的範圍，除古巴外，並沒有新成立的共產政權，否則今日世界地圖上兩大陣營的劃分，恐怕將完全為之改觀。這是我們對於軍事圍堵與經濟援助兩項長期戰略的效益，所應有公平的評價。

(下期續完)

## 交大教學基金捐助踴躍

敬懇諸位學長鼎力共襄盛舉早觀厥成

交大教學基金自開始籌募以來，凌校長友戚及海內外交大同學熱烈響應，捐助者甚為踴躍，截至本年元月份，台北已收到捐款計叁拾玖萬叁仟零壹拾伍元。元月十日第四次籌募會由程欲明學長召集，同學中承諾捐款數目尤大，一鼓作氣，計有張仁滔學長自捐兩萬元，中華貿易開發公司拾萬元，徐名標學長自捐兩萬元，殷之浩學長自捐及其經營企業共六萬元，徐樂天學長自捐貳萬元並承諾其所經營有關公司拾萬元，程欲明學長自捐及其主持之企業共陸萬元（按發稿時，程欲明學長六萬元已送來，徐樂天學長已先送來伍萬元）。方賢齊學長

曾桐學長主持之

食品工業發展研究所

徵求力學或流變學博士

——歡迎校友子弟應徵

本刊消息：設於新竹市之食品工業發展研究所，係曾桐學長主持，六年前由經合會、農復會及臺灣區罐頭公會資助設立，嗣獲聯合國計畫合作，建築、設備儀器、圖書及研究人員均極新穎完善，對改進食品加工技術及拓展外銷助益良深，博致佳評。

年前特研究微波加熱應用於食品加工以發展新產品，該計劃已初步完成，茲再徵求人才，參與研究，歡迎校友子弟應徵：

一、凡國內外物理系專攻材料力學 (Mechanics of Materials) 或化工系專攻流變學 (Rheology)，獲有博士學位，願回國長期 (兩年以上) 服務，從事於食品流變學研究者。

二、待遇：月薪新臺幣壹萬貳仟元起，供給眷舍。

三、請將學、經歷函寄臺北市第二二六九九號信箱該所臺北辦事處聯繫。

的交通部隊負責籌募貳拾伍萬元，郭宗太學長的經濟部隊成績亦大有可觀（詳本刊30頁）。

交大教學基金之運用在擴展教學及補助師資，財政部特准予「公行號列為費用支出，個人可在綜合所得總額減除報繳所得稅」，以示鼓勵優惠。（見封面裏頁所刊財政部公函）

美國方面，對籌募教學基金工作，籌劃至為週詳熱烈，除由副會長錢學榘學長數度開會研商詳細辦法外，曾與錢學榘寄發出八百多份信向各地校友徵募。並由凌宏璋學長領銜組成：「交通大學教學基金美洲校友會籌募集團」(Chiao-Tung Univ. Alumni Foundation of America Inc.)，唐鏡文學長協助向美國稅務局備文申請，已獲得批准可扣免所得稅（見本刊41頁），足見美國當局亦支援我交通大學。

國立交通大學教學基金捐款人名單 (截至62年1月份止)

姓 名	金 額	姓 名	金 額	姓 名	金 額
凌 長 德	10,000元	顧 儉 德	10,000元	凌崇邁 (凌校長公子)	10,000元
曹 友 友	40,000	利華羊毛工業股份有限公司	50,000	Molbico Plastic Products Incorporated	20,000
高逢田、高凌榮、英 (凌校長女公子及令坦)	8,300	兆 公 帽	500	陳 毅 夫 先 生	10,000
華 壽 壽	2,000	瑞 華 公 司	10,000	袁 錦 垣 先 生	10,800
李 奎 致	300	吳 民 康 先 生	2,000	王 錦 珩 先 生	1,400
林 致 德	200	亞 洲 毛 業 公 司	2,000	屠 屠 欽 濤	200
周 道 道	100	德 同 航 業 公 司	10,000	友 利 公 司	1,000
張 文 彩	200	中美礦務探勘基礎公司	1,000	范 德 郎 先 生	200
夏 貢 書	200	盛 慶 琰	5,000	瞿 聲 白 先 生	1,000
陳 振 國 先 生	10,000	明 海 工 程 公 司	2,000	沈 怡 先 生	2,000
徐國雄、徐凌志、蘊 (凌校長女公子及令坦)	4,000	Mr. & Mrs. Nablatt	4,050	中華顧問工程司	10,000
徐 振 世	140	陳伯駿、陳吳美提先生	2,025	徐 樂 天	20,000
王 弼 羣	500	鄭 精 一 先 生	400	臺灣武田藥品工業公司	10,000



張仁滔學長負責開列名單。

五、電子通訊廠商請方學長賢齊負責開列名單。

六、塑膠紡織廠商請宋家治、郭宗太學長負責開列名單。

七、製藥廠商請徐樂天學長負責開列名單。

八、銀行請陳勉修及沈琰兩學長負責開列名單。

九、輪船公司請程欲明學長負責開列名單。

(以上捐款單位名單，請有關學長開列並即進行洽募，於民國六十二年元月十日前報告初步結果，並準備下一次會議中提出討論，作必要之補充及加強，分配推動。)

十、有關教學基金之運用問題，應在下次會議時提出討論並規定之。

十一、財政部對籌募教學基金一案之第三八七號公文刊登「友聲」月刊，以廣傳播，並利勸募。

十二、下一次會議定元月十日中午十二時半在南京東路二段再保大樓頂樓國際商業合作協會召開。

請程學長欲明主持。

丙、散會：六時十五分。

## 本刊消息：

交大教學基金經濟部隊由郭宗太學長負責籌劃，分成中油、台糖、台電、台肥、台鋁、台金、台機、中華、礦研所及台船共十隊。邀請服務各該公司交大同學代表共同研擬籌募計劃，柳克述、陳焱、劉永懋、馮大宗、林致德、陳鴻耀、蒲良梢、彭宗灝、周克家諸學長與會承諾數目極為踴躍，預計可捐得廿五萬至卅萬元（詳情下期刊登）。

## 交大留美校友總會分會執委會

### 教學基金籌款會非正式聯席會議

一九七二年十一月廿五日中午十二時紐約渝園飯店

主席：錢學渠

紀錄：程威廉

出席：程欲明 程威廉 沈家楨 楊天一 趙曾珏

俞炳昌 錢學渠 錢維翔 盛慶珠 朱家鯤

彭松村 陳榮淦

主席報告：今天歡迎母校盛院長慶球及交大教學基金國內籌募委員程欲明學長來美。並討論為校友所最敬愛之校凌長竹銘先生明年八旬榮慶籌募教學基金進行方針：

(一)校友會已成立China Tung-University Alumni

Foundation of America Inc. 並請求免轄美國所得稅，俾利推進捐款，估計十二月初旬或可批准，然後請募公函正本即可分發。(編者按：現已獲准見41頁)

(二)基金可用於購買儀器圖書及補助子弟教育。

(三)募捐方式由各地分會會長，分小組負責推動，最好能個別親自當面募捐，仰賴所有校友發揮我交大精

神，盡力先行認捐，若須今年免稅，支票可用今年日期。

(四)捐款及保管必須兩組分開負責。

(五)首次目標在明年四月八日校慶以前宣佈已認捐之基金數字。

(六)目前此案推進全賴凌宏璋、唐鏡文二校友推動基金會立案及請求免稅，兩兄實在勞苦功高。

(七)基金組織係永久性質，以後每年均可認捐，盼望校友贈製造權、發明權、出版稿費等，並鼓勵遺囑指明捐送交大教學基金。

沈家楨——(一)以前所捐的美金一萬餘元此次應公佈目前如何保管及運用，(二)此次學術基金能否即包括以前捐款一併應用。

楊天一——以前捐款約一萬餘元現存 Franklin

National Bank 係由陳榮元、吳厦及本人三人任保管委員，現係以 Tax Free Bond Certificate 方式存儲，有少數(約三%)之利息，此外有凌校

長本人所捐一千元及康寶煌校友捐款一千元，總數共約一萬三千餘元，至今從未動用，前在友聲上陸續公佈，當時章程經數次討論，必須由校友大會通過始能動用（當時由校友總會通過）。

主席——以前基金保管委員會是否有一定任期，可否仍請繼續擔任。

沈家楨——設有基金會之後，存款自須另存在基金專戶。

盛院長——母校學生約有一千餘人，加上研究生，可達一、五〇〇人，若有工學院、理學院及管理學院三院可恢復大學，以二、〇〇〇至三、〇〇〇人為目標，每系約二〇〇人共十五系，目的是重質不重量。目前臺灣大學及專科學校甚多，但其素質水準仍應提高，母校必須以提高學術水準為最重要之目標，主要賴政府經費，而以校友捐款基金補充之。為爭取師資，故有基金之需要。任何一系必須有一專家，願在臺至少兩年始能發生效用。每系尚需數位基本教授，電機系由朱蘭成、王兆振二校友已有足夠供獻，已奠定基礎。其他各系均有待努力推進。在新竹教授在他處兼課情形很少，甚為專心。希望校友能儘量有具體建議，集合校友會意見比較個別建議更有意義。我政府目前政策亦不願儘量再多

主席：此事應請專家唐鏡文兄細細審查條件，合法辦理。

趙曾珏——(一)今後如何籌募捐款，必須使捐款人真能發生意趣對校長敬仰，並使校友瞭解目前母校有此急切需要。(二)辦校有三寶，首重師資及圖書設備第三即不能降低交大之傳統水準，使校友每人均能充分認識此種捐款之重要性，除文字通訊之外，必須當面彼此傳揚，使每人樂予捐助。

俞炳昌——學校招考，在臺是否學術之外品格及活動其他因素亦考慮在內。

盛院長——國內均係聯考制度，照學生之志願先後及成績再行分配。交大之電機系水準已算很高。教授約每月五千臺幣，國科會遴選予以津貼，可能亦有五千，兼課者不過一千二百餘元，是以待遇不夠理想。

俞炳昌——今後基金是否可用在津貼各教授之用。

盛院長——國外來專科教授，照薪水之外，固定正教授五千元，副教授四千元。國科會客座教授由相當於四百元至一千元美金為標準。

趙曾珏——Bell Lab. 經理訪臺認為母校師資年輕，對設備均有較佳印象。今夏在臺晤蔣部長亦談及母校之水準、師資均應繼續維持，由電子起家及繼續發展，此間各校友亦均貢獻甚多。

程欲明——師資困難，清華校長有津貼之權利。前因

加數量，而求在素質上改進之。

程欲明——若改為大學，在教育部經費方面是否可大量增加。

盛院長——以系及人數為標準始能增加。

彭松村——管理研究所是否仍在新竹抑遷臺北。

盛院長——正考慮遷移臺北市，適合教育部之規則設法解決之，臺北尚稱適當地址，正洽電信總局之板橋電信訓練所，尚未具體化，已商請方賢齊學長協助之。

程欲明——國內教學基金籌募委員會，由在工商界服務之校友五人開始組織募捐，以臺幣二百萬元為目標。希望美洲校友會籌款五萬美金，以教及學兩方面為用途。欲聘專家返國服務，勢須由基金中予以津貼，改良師資。

主席——凌校長已有專函說明捐款之用途，邊囑在公函內註明，現在請求基金免稅時，亦即以推廣教育為理由，各方條件並無衝突。

沈家楨——美國所得稅局對各種基金會之控制加緊，若干用途必須先加審核，目前法令私人捐給國外機構不能免稅，捐給美國機構，除非在臺有直接指揮之分機構，美政府始能批准。此點須事先申明，此機構始能本身免稅。

交大一年級物理及微積分教授困難，王兆振校友在臺提及，曾由在臺校友捐臺幣十餘萬元，由院長分配，但挽留教授長期上亦有困難。

楊天一——臺大有無此種困難，也許由福利上增加是否亦有同樣效果。

盛院長——政府政策鼓勵自購房屋，配給柴米油鹽辦法。

錢維翔——是否由委員會審查，教學之外亦須有領導人物，基金會之運用應兼及此，校友中有休假者應加調查，藉此機會返校服務。

俞炳昌——是否可訂出十二個教學獎金，每人五千元由下次會議決定。

主席——本人已與楊裕球校友通話，舊金山方面擬於二月中旬開會推動捐款，洛杉磯由王升元校友負責推動，凌宏璋負責華府，匹茲堡由李風從校友推動 Denver (Colo.)，由袁森泉校友負責，芝加哥由朱榮光校友推動，費城由李天和校友負責。

此外波城新選會長為陳億慶，紐約分會昨日改選結果官鴻耀新任會長，此外與顧培慕兄亦已通話，請負責南部校友募捐工作，加拿大會長魏凌雲兄亦已取得連絡並請魏兄在加拿大亦請求免稅，巴西會長戴家駒則尚未得覆信。

最後因沈家楨學長熱心過人，堅持此次做東，大家亦只有領謝了。

散會時間下午二時半

- b) A permanent board of Trustee for the Foundation with three members be elected.
- e) Both H. C. Tsien and H. C. Lin should be excluded as trustees because of other functions.
- d) Two signatures are required to withdraw money from the Foundation.
- e) Monthly publication will be issued to 友聲 about income and disbursement of the Foundation.

It was decided that the Trsutees should be C. J. Wang and Chris Tang and a third member to be named by C. J. Wang.

3) H. C. Tsien reported that he and Mrs. Tsien had updated the 600 alumni addresses and put addresses on envelopes for the campaign letter. He also suggestad that CTUAA should further update the list. A round of applause was given to H. C. Tsien for his good work.

4) T. Y. Yang reported that the CTUAA custodians (楊天一、吳 廈、陳榮元) have \$12,993.85 in their account at the Franklin National Bank. He suggested that this money be transferred to the the Foundation. It was decided that we should check with the CPA about the legality before any action be taken.

5) L. Y. Wei reported the difficulty in Canada to apply for tax exemption, because of the small number of alumni(37)and the high cost of obtaining any CPA service, It was decided that C J. Wang, as CTUAA president should write a letter to the Canadian alumni explaining the situation.

6) The Boston Chapter suggested to H. C. Tsien that

## CHIAO-TUNG UNIVERSITY ALUMNI ASSOCIATION

NEW YORK, N. Y., U. S. A.

MINUTES OF MFETING ON PRESIDENT  
H. H. LING'S BIRTHDAY FUND  
Place: Chuan Chia Fu Restaurant, New York City;  
Date: Dec. 7, 1972

Present: C. J. Wang, President  
L. Y. Wei  
H. Wu  
H. C. Tsien, Vice Pres  
T. C. Tsao  
H. C. Lin, Secretary  
T. Y. Yang  
K. C. Tang  
William Cheng  
S. T. Peng  
W. Y. Pan

王 教 仁  
魏 凌 雲  
吳 厦  
錢 學 榘  
趙 曾 珏  
凌 宏 璋  
楊 天 一  
唐 江 清  
程 威 廉  
彭 松 村  
潘 文 淵

- 1) H. C. Lin reported that the Tax Exemption for the Chiao Tung University Alumni Foundation of America, Inc. had been approved by the Internal Revenue Service. The official letter was given to H. C. Tsien for reproduction as part of the fund raising letter. The draft, prepared by H. C. Tsien, was reviewed and will be printed by ESSO.
- 2) H. C. Tsien moved the following motions:
  - a) CTUAA expresses its appreciation and thanks to Messrs H. C. Lin and Christopher C. W. Tang for their valuable service and success in obtaining Tax Exempt Status.

交通大學教學基金美洲校友會籌募集團  
CHIAO-TUNG UNIVERSITY ALUMNI FOUNDATION  
OF AMERICA, INC.

(A U. S. REGISTERED CORPORATION)

December 1972

Honorary Chairman H. H. Ling  
Directors H. C. Lin  
Paul Y. Soong  
Ming Bo Hu Fang  
Certified Public Accountant C. W. Tang  
CTUAA President C. J. Wang  
Vice President H. C. Tsien  
Secretary & Treasures H. C. Lin  
Other Members of Exec. Comm.: W. D. Woo  
W. Y. Pan  
S. H. Chang  
Alternate Members Y. G. Chen  
T. Y. Lin  
Paul M. Pan  
Chapter Presidents  
\*01 New York Area H. Y. Kwan  
02 New England Y. C. Chen  
03 Philadelphia Area Thomas H. Lee  
04 Pittsburgh Area F. Z. Lee  
05 Washington, D. C. Area H. C. Lin  
06 Denver, Colo. Area S. C. Yuan  
07 Midwest District Peter Y. K. Chu  
08 San Francisco Area Y. C. Yang  
09 Los Angeles Area S. Y. Wong  
10 Southern District P. M. Ku  
11. Canada L. Y. Wei  
12 Brazil C. C. Tai  
\*Chapter Code No.

凌鴻勛  
凌宏璋  
宋寶彝  
范胡鳴波  
唐鏡文  
王教仁  
錢學架  
凌宏璋  
何惠棠  
潘文淵  
張思侯  
陳榮淦  
林同棧  
潘寶梅  
官鴻耀  
陳億慶  
李天和  
李風宏  
李凌森  
袁榮裕  
朱楊升  
王顧培  
魏凌家  
戴家駒

CTUAA should give DR. C. C. Wang and Dr. L. J. Chu honorary mention for their outstanding service to our alma mater. It was decided that C. J. Wang will undertake the task.

7) H. C. Tsien was nominated the campaign manager of the H. H. Ling Birthday Fund in America.

8) Donors may denote that the contributions go either into a general fund or for special purpose.

9) H. C. Lin suggested that the possibility of having the U. S. corporations matching the donations should be explored. C. J. Wang will send such information to H. C. Tsien for distribution.

封面介紹

去歲十月七日，陳祖光、歐陽藻兩學長相約前往紐約士達登島拜謁四十餘年前在上海母校執教之湯姆生 (Prof. Thompson) 教授。湯教授與家人特與陳、歐陽兩學長合照誌念 (詳情見本刊封底詩及58頁雜記一)。圖中自右而左：

湯 湯 湯  
教 公 子  
授 教 授  
陳 歐 湯  
祖 陽 教  
光 藻 媳

Your contribution can be a lump sum or installments in checks made payable to the Foundation stocks and bonds or any other type of pledge payable on any schedule most convenient to you. As indicated by the attached copy of letter from IRS wall contributions are U. S. Income-tax exempt (deductible). If you wish to claim tax deduction for 1972, a check should be written before Decemer 31, 1972 and recorded in your check book, even if you mail it out as late as April 14, 1973.

The Foundation also appreciates any contribution from your friends or the organization for whom you work. In addition, we welcome the assignment of your patent rights, manufacturing royalty, copyrights, etc, and any consideration in making your will for furure donations.

Please fill in the attached blank, consult with your local chapter president or contact us as soon as possible. We urge your strong "Chiao-Ta" suport. GIVE, give generously for a worthy institutional With Seasonal greetings,  
Sincersly,

C. J. Wang, President

王教仁 (Tel. 703-521-9411)

H. C. Tsien, Vice President

錢學榘 (Tel. 201-992-2965)

Chiao-Tung University Alumni Association of America  
(CTUAA)

Dear alumnus or friend of Chiao Tung alumni:

1973 will be a special year for all of us. It will be not only a happy and prosperous year but also a year of special meaning to our alma mater because 1973 greets the Eightieth Birthday of our beloved and lifelong devoted ex-president, Mr. H. H. Ling (凌鴻勳)

In order to show our appreciation to him and to help celebrate such an event in March 1973, you are urged to send us your pledge of contribuion. The proceeds and income derived from this fund will be used to help our almamater for whatever it needs due to lack of sufficient government appropriations such as valuable books' equipment, etc., and to subsidize special faculty members or tos help the education of their children in Taiwan or in America. The fund will be in the custody (trusteeship) of an elected committee with consultation of Mr. Ling. The target of this fund to be raised in America (including Canada, U. S. A. and South America) will be U. S. \$50,000 for pledges receivable before the end of 1972. This, money will to kept in theU. S. A. and the proceeds plus the income derived from this fund will be used only for the Chiao-Tung University. Details of income and disbursement will be made public and available to the U. S. Intemal Revenue Service for auditing. If or any reasou, you wish to make the donation anonymous, then we shall publicize the donated amount only and keep your name confidential. Or, at your request, we can also only publicize your name bur with amouunt of donation confidential.



STATE OF MARYLAND  
STATE DEPARTMENT OF ASSESSMENTS AND  
TAXATION

301 WEST PRESTON STREET  
BALTIMORE 21201

THIS IS TO CERTIFY THAT the within instrument  
is a true copy of the

ARTICLES OF INCORPORATION

OF

THE CHIAO TUNG UNIVERSITY ALUMNI  
FOUNDATION OF AMERICA, INC.

as approved and received for record by the State Department of Assessments and Taxation of Maryland, October 24, 1972

at 8:30 o'clock A. M.

AS WITNESS my hand and official Seal of the said Department at Baltimore this 24th day of October 1972.

Richard H. Keller,  
Supervisor-Charter Division

致各地分會會長勸募信

學長吾兄賜鑒：茲附奉致各位校友請募交大教學基金捐款一份，貴區學長地址名單乙份，請兄分派隊長若干員，最好肯親自分發信件，努力負責幫助捐款，此次籌募交通大學教學基金，係為慶祝凌竹銘先生八秩雙慶，用意深刻，久仰吾

兄熱心愛護母校，請本交大傳統精神，鼎力推動。原則以每一隊長負責管最多五位同學為主，認捐 (PLEDGE) 不必即刻收款，收到以後請個別或團體惠賜凌宏璋兄為盼。如有問題，請即賜覆。同學地址有錯誤須增減或補遺之處，請代更正並示復，謝々，謝々。又為學長記錄方便，計附奉「分發組織表」一紙，仍請填好寄回，則萬幸矣。專此即請公安

弟 錢 學 渠 草 上

寄出啓事紀錄

Chapter Code	Loc.	President	No. of Members	BLANKS (possible additions)	TOTAL
01	N. Y. N. J.	官 鴻 耀	207	98	300
02	Ncw Eng	陳 億 慶	25	15	40
03	Phil	李 天 和	21	9	30
04	Pittsburgh	李 風 從	13	7	20
05	Wash. Dc	李 凌 宏 璋	39	21	60
06	Denveer	袁 森 泉	10	5	15
07	Mid West	朱 榮 光	91	39	130
08	San. Fran	楊 裕 球	59	31	90
09	LA	王 升 元	47	23	70
10	South	顧 培 慕	34	16	50
11	Canada	魏 凌 雲	37	13	50
12	Brazil	戴 家 駒	15	5	20
Total			595	280	875分

(A)(vi) thereafter. If, however, you do not meet the requirements of section 170(b)(1)(A)(vi) for your first two tax years, you will be classified as a private foundation as of the first day of your third tax year. Furthermore, you will be treated as a private foundation as of the first day of your first tax year for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation for your first two tax years, unless notice that you will no longer be treated as a section 509(a)(1) organization is published in the Internal Revenue Bulletin. However, a grantor or donor may not rely on such determination if he was in part responsible for, or was aware of, the act or failure to act that results in your loss of section 509(a)(1) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) organization.

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible

COPY OF A LETTER FROM INTERNAL  
REVENUE SERVICE ON EXEMPTION  
OF U. S. FEDERAL INCOME TAX

Department of the Treasury  
District Director  
Internal Revenue Service  
The Chiao Tung University Alumni  
Foundation of America, Inc.  
8 Schindler Court  
Silver Spring, Maryland 20903

Gentlemen:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined you can reasonably be expected to be an organization of the type described in sections 170(b)(1)(A)(vi) and 509(a)(1). Accordingly, for your first two tax years, you will be treated as an organization which is not a private foundation.

At the end of your first two tax years, however, you must establish with the Internal Revenue Service that for such two years you were in fact an organization of the type described in section 170(b)(1)(A)(vi). If you establish this fact with the Service, you will be classified as a section 509(a)(1) organization for all purposes beginning with the first day of your third tax year and you must normally meet the requirements of section 170(b)(1)

under sections 2055, 2106, and 2522 of the Code.

If your sources of support, or your purposes, character, or method of operation is changed, you must let us know so we can consider the effect of the change on your status. Also, you must inform us of all changes in your name or address.

If your gross receipts each year are normally more than \$5,000, you are required to file Form 990, Return of Organization Exempt From Income Tax, by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file a return on time.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Please keep this determination letter in your permanent records. (Please see paragraph on attached sheet.)

Sincerely yours,

William D. Waters

District Director

編者按：四次堡李風從學長接信後，比即仔細辦理籌募函件。此為錢學榘學長接到李學長來信後之復函並致謝。校友如此熱誠，彼此增加籌募信心不少。

風從學長吾兄賜鑒：刻接吾兄十二月廿六日來示，欣悉吾兄已將教學基金籌募函件，不惜勞苦，親自分發，努力精神深為欽佩。弟在此代表總會向吾兄表示感激之意，深盼美洲其他各分會亦能以吾兄做榜樣，大家共同努力，則母校前途可以高枕無憂矣。弟除將吾兄主持之匹城分會分發組織表及最近地址均寄友聲發表外，特再奉此專函謝。並頌  
新年之禧

弟錢學榘 奉上

十二月卅日

本刊編輯室小啓：

本同學會原來會址，借設於臺北市西寧北路六號鐵路局招待所內，茲因該招待所奉令取消，另行變更用途，本會在目前尚未借到其他確定地址，祈請學長來函或投稿或捐款勿再寄至「西寧北路六號」，以免洪喬之虞（目前該址雖仍代為轉送，有誤時間）。賜教請寄臺北第五六六號郵箱。

交大校友會 Pittsburgh 分會 籌募教學基金

分發組織表

CHAPTER CODE	會長	會員總數	加空白份數	共計份數			
04	李風從 學長	14	6	20			
隊數	隊長	隊員	空白	共計			
-1	張徵元	張宏奇	湯煥孫	朱承基	4		
-2	施增璋	郭涵冰	梁靖國	林碧玉	4		
-3	李風從	張嘉	方資敏	殷綏均	曹元鈞	胡恂	6
					14		