

Internal Revenue Service

Department of the Treasury

District
Director

1100 Commerce St., Dallas, Texas 75242

The Arizona Community Foundation Inc
%Gust, Rosenfeld, Divelbess & Henderson
3300 Valley Bank Center
201 North Central Avenue
Phoenix, AZ 85703

Person to Contact:
EOMF Tax Examiner

Telephone Number:
(214) 767-1155

Refer Reply to:
RM:CSB:306:EO

Date:
JUL 26 1985

EIN: 86-0348306

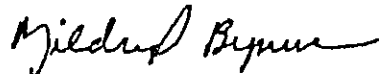
Gentlemen:

Our Records show that The Arizona Community Foundation Inc
is exempt from Federal Income Tax under section
501(c)(3) of the Internal Revenue Code. This exemption was granted
January 1979 and remains in full force and effect. Contributions
to your organizations are deductible in the manner and to the extent
provided by section 170 of the Code.

We have classified your organization as one that is not a private foundation
within the meaning of section 509(a) of the Internal Revenue Code because
you are an organization described in section 170(b)(1)(A)(vi).

If we may be of further assistance, please contact the person whose name and
telephone number are shown above.

Sincerely yours,



Mildred Bynum
EOMF Tax Examiner