

INTERNAL REVENUE SERVICE  
District Director

DEPARTMENT OF THE TREASURY  
1100 Commerce St., Dallas, TX 75242

Arizona Elks Major  
Projects, Inc.  
P.O. Box 36570  
Tucson, AZ 85740-6570

Person to Contact:  
Vivian Randle

Telephone Number:  
(214)767-6023

Refer Reply to:  
Mail Code 4940 DAL

Date:  
January 30, 1996

EIN:  
86-0003895

Dear Sir or Madam:

Our records show that the Arizona Elks Major Projects, Inc. is exempt from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code. This exemption was granted in December 1938 and remains in full force and effect. Contributions to your organization 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. Your organization is described in section 170(b)(1)(A)(iii) of the code.

If gross receipts for your organization reach \$25,000 or more, in any one year, the organization will be required to file Form 990, Return of Organization Exempt From Income Tax.

This letter may be used to verify your tax-exempt status.

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

Sincerely,

*Wanda K. Mann*

Wanda K. Mann  
Manager, Employee Plans  
and Exempt Organizations  
Customer Service Section