Date: JUN 2 0 2007

ANCHORAGE VINEYARD FAMILY RESOURCE CENTER INC C/O JOHN ANDREW LEMAN KEMPPEL HUFFMAN & ELLIS PC 255 E FIREWEED LN 200 ANCHORAGE, AK 99503-0000 Employer Identification Number: 20-4765778

DLN:

17053258062016 Contact Person: JACK D NEITZEL

ID# 95127

Contact Telephone Number: (877) 829-5500

Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(ii)
Form 990 Required:
Yes
Effective Date of Exemption:
August 18, 2006
Contribution Deductibility:

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)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

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

Revenue Procedure 75-50, published in Cumulative Bulletin 1975-2 on page 578, sets forth guidelines and record keeping requirements for determining whether private schools have racially nondiscriminatory policies as to students. You must comply with this revenue procedure to maintain your tax-exempt status.

If you distribute funds to other organizations, your records must show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), you must have evidence the funds will be used for section 501(c)(3) purposes.

If you distribute funds to individuals, you should keep case histories showing

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ANCHORAGE VINEYARD FAMILY RESOURCE

the recipient's name and address; the purpose of the award; the manner of selection; and the relationship of the recipient to any of your officers, directors, trustees, members, or major contributors.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

Robert Choi

Director, Exempt Organizations

Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c)(3)