

Internal Revenue Service  
P.O. Box 2508  
Cincinnati, OH 45201

Department of the Treasury

Date: **MAR 12 2007**

Person to Contact:

Barb Herald

ID #31-02637

Toll Free Telephone Number:

877-829-5500

Employer Identification Number:

23-7172077

100 CLUB OF ARIZONA  
% SHARON KNUTSON FELIX  
5033 N 19TH AVE SUITE 123  
PHOENIX AZ 85015

Dear Sir or Madam:

This is in response to your request of February 5, 2007, regarding your tax-exempt status. We have updated our records to change the address as indicated above.

Our records indicate that a determination letter was issued in February 1972 that recognized you as exempt from Federal income tax. Our records further indicate that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(2).

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 for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Cindy Westcott

Manager, Exempt Organizations  
Determinations