

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:

MAR 28 2011

AFRICAN CHRISTIAN COLLEGE
EDUCATIONAL AND BENEVOLENT
ASSOCIATION, INC.
C/O P. CHEVES OF BUTT, THORNTON, BAEHR
4101 INDIAN SCHOOL RD., NE
ALBUQUERQUE, NM 87110

Employer Identification Number:
26-0412537
DLN:
17053167300030
Contact Person:
JOANNA YAWNEY ID# 95078
Contact Telephone Number:
(877) 829-5500

Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
No
Effective Date of Exemption:
June 4, 2007
Contribution Deductibility:
Yes
Addendum Applies:
Yes

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 Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

RECEIVED

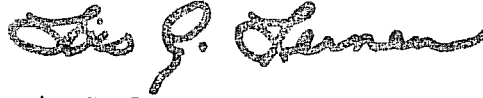
APR 01 2011

BUTT, THORNTON
& BAEHR

Letter 947 (DO/CG)

AFRICAN CHRISTIAN COLLEGE

Sincerely,

A handwritten signature in cursive script, appearing to read "Lois G. Lerner". The signature is written in dark ink on a light background.

Lois G. Lerner
Director, Exempt Organizations

Enclosure: Publication 4221-PC

AFRICAN CHRISTIAN COLLEGE

As an integrated auxiliary of a church, you are not required to file Form 990.