

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

Department of the Treasury

Date: June 7, 2013

Person to Contact:

Mrs. Day #0110209

Toll Free Telephone Number:

877-829-5500

Employer Identification Number:

26-0412537

AFRICAN CHRISTIAN COLLEGE EDUCATIONAL AND
BENEVOLENT ASSN INC
% P CHEVES OF BUTT THORNTON BAEHR
PO BOX 70033
ALBUQUERQUE NM 87197-0033

Dear Sir or Madam:

This is in response to your March 15, 2013 request for information regarding your tax-exempt status.

We have confirmed that you were erroneously put on the Auto-Revocation List. You may disregard the CP 120A notice we previously sent. You will be removed from the Auto-Revocation List and relisted in EO Select Check (Pub 78 data) during the next regular update.

Our records indicate you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in March 2011.

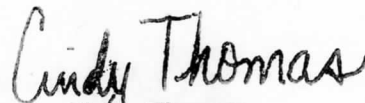
Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(1) and 170(b)(1)(A)(vi).

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.

Please refer to our website www.irs.gov/charities for information regarding filing requirements. Specifically, note that section 6033(j) of the Code automatically revokes the tax-exemption of any organization that fails to satisfy its filing requirement for three consecutive years. The automatic revocation of exemption is effective as of the due date of the third required annual filing or notice. The IRS maintains a list of organizations whose tax-exempt status was automatically revoked at IRS.gov.

If you have any questions, please call the phone number in the heading of this letter.

Sincerely,



Cindy Thomas
Manager, Exempt Organizations
Determinations