

Internal Revenue Service

Date: March 29, 2004

Teen Challenge of Arizona, Inc
PO Box 5966
Tucson, AZ 85703

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:

Dalphone Naegele 31-04012
Customer Service Specialist

Toll Free Telephone Number:

8:00 a.m. to 8:30 p.m. EST

877-829-5500

Fax Number:

513-263-3756

Dear Sir or Madam:

This is in response to your request of March 29, 2004, regarding affirmation of the tax-exempt status of Teen Challenge of Arizona, Incorporation.

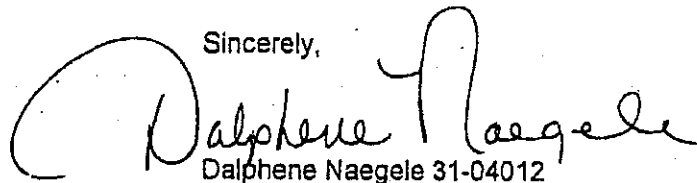
Our records indicate that a determination letter issued in September 1971 granted this organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified this organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in section 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to this organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to the organization or for its 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,



Dalphone Naegele 31-04012
Customer Account Services

Federal Identification Number 86-0255257