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

Date: **JAN** 0 6 2008

ANIZONA ANIME CONVENTION C/O STEPHANIE L BANNON PO BOX 40635 MESA, AZ 85274-0635 Employer Identification Number:
20-1434244
DLN:
17053217034025
Contact Person:
PETER A ORLETT ID# 31436
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
September 30
Form 990 Required:
Yes
Effective Date of Exemption:
July 9, 2004

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)(7) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

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

A section 501(c)(7) organization is permitted to receive up to 35 percent of its gross receipts, including investment income, from sources outside of its membership without losing its tax-exempt status. Of the 35 percent, not more than 15 percent of the gross receipts may be derived from the use of the club's facilities or services by the general public. Income in excess of these limits may jeopardize your continued tax-exempt status.

Sincerely,

Lois G. Lerner

Director, Exempt Organizations

Rulings and Agreements

Enclosure: Information for Organizations Exempt Under Sections Other

Than 501(c)(3)

Letter 948 (DO/CG)