

Internal Revenue Service
Director, Exempt Organizations
Rulings & Agreements
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: February 4, 2011

The NARAS Foundation
% Harry J Friedman
2375 E Camelback Rd STE 700
Phoenix, AZ 85016

Employer Identification Number:
95-3199223
Person to Contact - ID Number:
Daniel Renner - 1004985
Contact Telephone Number:
877-829-5500 Toll-Free

Dear Sir or Madam:

In your letter dated December 27, 2010, you requested classification as a public charity described in section 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

In our letter dated September 5, 1991, we determined that you were exempt under section 501(c)(3) of the Code. We further determined that you were a private foundation. You were later classified as a public charity described in section 509(a)(3) of the Code.

Based on information you provided, we have determined that you meet the requirements for classification as a public charity described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code. Accordingly, this letter modifies our letter of September 5, 1991, and we have updated your public charity status in our records as you have requested.

Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

Grantors and contributors may generally rely on this determination of your foundation status unless the Internal Revenue Service publishes notice that you are no longer recognized as tax exempt or classified as a public charity in the Internal Revenue Bulletin. However, if a grantor or contributor takes any action, or fails to take any action, which causes you to lose your exempt status or causes you to be reclassified as a private foundation, that party cannot rely on this determination. Furthermore, a contributor or grantor who knows that the Internal Revenue Service has notified your organization of any change in your exempt status or foundation status cannot rely on this determination.

We have sent a copy of this letter to your representative as indicated in Form 2848, Power of Attorney and Declaration of Representative.

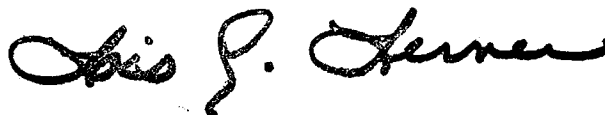
Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Because this letter could help resolve any questions about your exempt status and/or foundation status, you should keep it with your permanent records.

The NARAS Foundation
95-3199223

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely,

A handwritten signature in black ink, appearing to read "Lois G. Lerner". The signature is written in a cursive style with a large initial "L" and "G".

Lois G Lerner
Director, Exempt Organizations
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