

INTERNAL REVENUE SERVICE
District Director

DEPARTMENT OF THE TREASURY
1100 Commerce St., Dallas, TX 75242

Apache Junction Rock
And Gem Club Inc
PO Box 712
Apache Junction, Az 85217-0712

Person to Contact:
EP/EO CORRESPONDENCE EXAMINER

Telephone Number:
(214)767-6513

Refer Reply to:
EP/EO:SPB 4950 DAL

Date: 01-26-93

EIN: 23-7057821

23-7057821

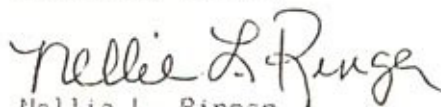
Dear Sir or Madam:

Our records show that APACHE JUNCTION ROCK AND GEM CLUB INC
is exempt from Federal Income Tax under section 501(c)(3) of the Internal
Revenue Code. This exemption was granted MAY 1970 and
remains in full force and effect. Contributions to your organization are
deductible in the manner and to the extent provided by section 170 of the
Code.

We have classified your organization as one that is not a private founda-
tion within the meaning of section 509(a) of the Internal Revenue Code
because you are an organization described in section 509(a)(2).

If we may be of further assistance, please contact the person whose name and
telephone number are shown above.

Sincerely Yours,



Nellie L. Ringer
EP/EO Correspondence Examiner