

9000805

IRS Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248306044
Mar. 24, 2008 LTR 4168C E0
52-1294680 000000 00 000
00027281
BODC: TE

AMERICAN CONSERVATIVE UNION
FOUNDATION
1007 CAMERON ST
ALEXANDRIA VA 22314-2426077

Entered

JUN 10 2009

19245

Employer Identification Number: 52-1294680
Person to Contact: Ms. Smith
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Mar. 13, 2008, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in June 1983, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

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(s) 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.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Michele M. Sullivan

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I

12/04/96 12:36 703 836 8606

A.C.U.

008

**Internal Revenue Service
District Director**

Date: May 27, 1987

Department of the Treasury

Date of Exemption: June 7, 1983

Internal Revenue Code Section: 501(c)(3)

American Conservative Union Foundation
38 Ivy Street, S.E.
Washington, D.C. 20003-4006

Gentlemen:

Thank you for submitting the information shown below. We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,

Teddy R. Kern
Teddy R. Kern
District Director

Item Changed
name

From

The John M. Ashbrook
Educational Foundation

To

American Conservative
Union Foundation

31 Hopkins Plaza, Baltimore, MD 21201

Letter 976 (DO) (7-77)

Internal Revenue Service
District Director

Department of the Treasury

Entered in PCG
Entered in PCG

Date: June 26, 1985

Our Letter Dated: June 7, 1983

Person to Contact: R. D. Morris

Contact Telephone Number: 488-3100

Changed to:

American Conservative Union Foundation

~~The John M. Ashbrook Educational Foundation~~
38 Ivy Street, SE
Washington, DC 20003

This modifies our letter of the above date in which we stated that you would be treated as an organization which is not a private foundation until the expiration of your advance ruling period.

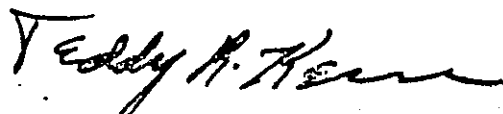
Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code, because you are an organization of the type described in section _____. Your exempt status under section 501(c)(3) of the code is still in effect.

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, a grantor or a contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section _____* status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section _____* organization.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,



Teddy R. Kern
District Director

*509(a)(1) & 170(b)(1)(A)(vi)