

Date: **JAN 22 2013**

AMERICAN CHARITABLE TRUST INC  
-- personal address deleted --  
Mailing address:  
American Charitable Trust, Inc.  
Heritage Palms Professional Building  
13912 W. Stardust Blvd., Suite 100  
Sun City West, AZ 85375

Employer Identification Number:  
45-5565349  
DIN:  
17053314347042  
Contact Person:  
JOHN J KOESTER ID# 31364  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
June 30  
Public Charity Status:  
170 (b) (1) (A) (vi)  
Form 990 Required:  
Yes  
Effective Date of Exemption:  
May 14, 2012  
Contribution Deductibility:  
Yes  
Addendum Applies:  
No

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)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

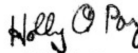
Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 947 (DO/CO)

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AMERICAN CHARITABLE TRUST INC

Sincerely,



Holly C. Paz  
Director, Exempt Organizations  
Rulings and Agreements

Enclosure: Publication 4221-PC

Letter 947 (DO/CO)