Date: JAN 29 2007

AOGAAH FOUNDATION C/O RICHARD C MEYER 404 S ROOSEVELT ST TEMPE, AZ 85281 DLN: 17053365704016 Contact Person: DONNA ELLIOT-MOORE ID# 50304 Contact Telephone Number: (877) 829-5500 Accounting Period Ending: DECEMBER 31 Public Charity Status: 170(b)(1)(A)(ii) Form 990 Required: Effective Date of Exemption: DECEMBER 15, 2005 Contribution Deductibility: YES

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 Information for Exempt Organizations Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

Lois G. Lerner

Director, Exempt Organizations Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c)(3)