

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **OCT272012**

ARTHUR J SPAGNOL FOUNDATION
3000 LILLIAN AVENUE
MURRYSVILLE, PA 15668

**Note: The Arthur J. Spagnol Foundation
was renamed the Delmar Foundation.**

Employer Identification Number :
26-3907843
DLN:
17053364392049
Contact Person:
NANCY L HEAGNEY ID# 31306
Contact Telephone Number :
(877) 829-5500
Accounting Period Ending:
December 31
Effective Date of Exemption:
December 15, 2008
Addendum Applies:
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 private foundation within the meaning of section 509 (a) of the Code. You are required to file Form 990-PF annually.

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

We are approving your individual grant-making procedures under section 4945 (g) (1) of the Code. This means scholarships granted according to these procedures will not be taxable expenditures under section 4945 (d) (3) of the Code. We have determined that awards made under your procedures are 'scholarship or fellowship' grants within the meaning of section 117 (a) of the Code, and are excludable from the gross income of the recipients subject to the limitations provided in section 117 (b) of the Code, including to the extent that such grants are actually used for qualified tuition and related expenses within the meaning of section 117 (b) (2) of the Code.

Letter 1076 (DO/CG)

ARTHUR J SPAGNOL FOUNDATION

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

Sincerely,

A handwritten signature in black ink that reads "Holly O. Paz". The signature is written in a cursive style with a large, prominent "H" and "P".

Holly O. Paz
Director, Exempt Organizations
Rulings and Agreements

Enclosure: Publication 4221-PF

ARTHUR J SPAGNOL FOUNDATION

ADDENDUM

This supersedes our letter dated February 2, 2010 that did not address your grant-making procedures under 4945 (j) (1) of the Code.