September 9, 2019

Helen Breland President Warfighter Ranch, Inc. 5141 W. Topeka Dr. Glendale, AZ 85308

Re: Warfighter Ranch, Inc.

Dear Ms. Breland:

We have reviewed the Federal Tax-Exemption Status letter you provided to the Arizona Department of Revenue. Arizona Revised Statutes (A.R.S.) § 43-1201(A) provides that an organization exempt from federal income tax under Internal Revenue Code ("IRC") § 501 is exempt from Arizona income tax. The Arizona Department of Revenue does not provide a separate certification.

Sincerely,

Stacy Hagen

Stacy Hagen Corporate Income Tax Audit (602) 716-6237 SHagen@azdor.gov