

Internal Revenue Service

Date: August 30, 2005

THE FORT WAYNE RESCUE MISSION
MINISTRIES INC
PO BOX 11116
FORT WAYNE IN 46855-1116

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:

Karen Craig
ID# 31-07971

Toll Free Telephone Number:

8:30 a.m. to 5:30 p.m. ET
877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

35-1054670

Dear Sir or Madam:

This is in response to your request of August 12, 2005, regarding your amendments to your organization's Articles of Incorporation filed with the state on January 21, 2000. We have updated our records to reflect the name change as indicated above.

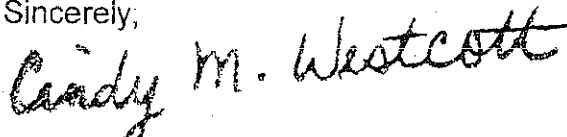
In April 1935 we issued a determination letter that recognized you as exempt from federal income tax. Our records indicate that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that you are also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to you are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

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

Sincerely,



Cindy Westcott
Manager, EO Determinations