



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

November 21, 2007

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HERE I AM ORPHAN MINISTRIES INC
PO BOX 831
BRENHAM, TX 77834-0831



Dear IRS Exempt Organization Determination Letter Request Customer:

I need your help with an important initiative we are undertaking to improve our service to America's taxpayers.

In a few days, you will receive a survey asking your opinions about the service you received in a recent IRS Exempt Organization Determination Letter Request. If you are not the person who had the most contact with the IRS on this matter, please direct the survey to the person who did.

This brief survey should take less than 8 minutes to complete. Your answers will be combined with others to give us an evaluation of customer satisfaction with IRS service.

An independent research company will administer the survey and will keep your individual responses confidential. No identifying information will be associated with your responses. Your responses will be compiled with those of other recent customers and reported only in the aggregate to the IRS.

We are committed to improving service to every customer. Please help me in this effort by completing and returning the survey as soon as possible.

Sincerely,

Steven T. Miller
Commissioner
Tax Exempt and Government Entities Division

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

DEPARTMENT OF THE TREASURY

Date: OCT 23 2007

HERE I AM ORPHAN MINISTRIES INC
PO BOX 831
BRENHAM, TX 77834-0831

Employer Identification Number:
20-3479522
DLN:
17053275017007
Contact Person:
GARY MUTHERT ID# 31518
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:
July 8, 2005
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/CG)

HERE I AM ORPHAN MINISTRIES INC

Sincerely,

A handwritten signature in cursive script that reads "Robert Choi". The signature is written in dark ink and is positioned above the typed name.

Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Publication 4221-PC