

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

Entered in PCG DEPARTMENT OF THE TREASURY

Date:

APR 27 1998

MERCY SHIPS INTERNATIONAL
C/O JAMES MILLER
HWY 110 AT FM 16 PO BOX 1298
LINDALE, TX 75771

Employer Identification Number:
75-2685233

DIN:
17053094758008

Contact Person:
D. A. DOWNING

Contact Telephone Number:
(513) 241-5199

Our Letter Dated:
August 1997

Addendum Applies:
No

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

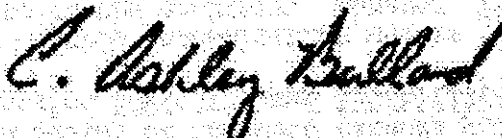
Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,



District Director

Internal Revenue Service

Department of the Treasury

District
Director

P.O. Box 2350 Los Angeles, Calif. 90053

YWAM MERCY SHIPS
P.O. BOX 2020
LINDALE, TX 75771-2020

Person to Contact:
L BARRAGAN
Telephone Number:
(213) 894-2336
Refer Reply to:
EO(1017)95
Date:
NOVEMBER 20, 1995

EIN: 95-3793975

Dear Taxpayer:

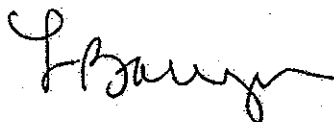
This letter is in response to your request for a copy of the determination letter for the above named organization.

Our records indicate that this organization was recognized to be exempt from Federal income tax in DECEMBER 1982 as described in Internal Revenue Code Section 501(c)(3). It is further classified as an organization that is not a private foundation as defined in Section 509(a) of the Code, because it is an organization described in Section 509(a)(2).

The exempt status for the determination letter issued in DECEMBER 1982 continues to be in effect.

If you need further assistance, please contact our office at the above address or telephone number.

Sincerely,



Disclosure Assistant