Internal Revenue Service
District Director

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: February 11, 1999

Person to Contact:
Cheryl Skaggs 31-04010
Customer Service Representative
Telephone Number:
877-829-5500
Fax Number:
513-684-5936
Federal Identification Number:
52-1547258

Good Shepherd Ministries, Inc.
1630 Fuller St. NW 105
Washington, DC 20009-5615

Dear Sir or Madam:

This letter is in response to your fax dated February 2, 1999, requesting a copy of your organization's determination letter with the correct Federal Identification Number. This letter will take the place of the copy you requested.

Our records indicate that a determination letter issued in February 1989, granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than $25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of $20 a day, up to a maximum of $10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of $100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

BZA
Case No. 17076
Exhibit No. 11

Board of Zoning Adjustment
District of Columbia
CASE NO. 17076
EXHIBIT NO. 11

Washington, DC 20224

Good Shepherd Ministries, Inc.
1750 Columbia Road, N.W.
Washington, D.C. 20009

Person to Contact: Mr. David Daume

Telephone Number: (202)566-3843

Refer Reply to: E:EO:R:2-4

Date: FEB 9 1989

Employer Identification Number: 52-1547158
Key District: Baltimore
Accounting Period Ending: December 31
Foundation Status Classification: 509(a)(1) & 170(b)(1)(A)(vi)

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined that you are not a private foundation within the meaning of Code section 509(a), because you are an organization described in the sections of the Code shown above.

If your sources of support, or your purposes, character, or methods of operation change, please let your key district know so that office can consider the effect of the change on your exempt status and foundation status. Also you should inform your key District Director of all changes in your name or address.

Unless specifically excepted, beginning January 1, 1984, you must pay taxes under the Federal Insurance Contributions Act (social security taxes) for each employee who is paid $100 or more in a calendar year. You are not required to pay tax under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other federal excise taxes. If you have questions about excise, employment, or other federal taxes contact your key District Director.

Donors may deduct contributions to you as provided in Code section 170. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522.

ood Shepherd Ministries, Inc.
52-1547258

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

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

This letter affirms your organization's exempt status.

Sincerely,

C. Ashley Bullard

C. Ashley Bullard
District Director

GOVERNMENT OF THE DISTRICT OF COLUMBIA

Department of Finance and Revenue

33080

CERTIFICATE OF EXEMPTION

ISSUED PURSUANT TO DISTRICT OF COLUMBIA SALES AND USE TAX ACTS

THIS CERTIFIES THAT

GOOD SHEPHERD MINISTRIES INC
1750 COLUMBIA ROAD NW 4TH FL
WASHINGTON DC 20009

DATE ISSUED	CERTIFICATE NUMBER
12/11/89	8399-0137455-001

THIS CERTIFICATE IS NONTRANSFERABLE

HAROLD L. THOMAS
DIRECTOR

is entitled to exemption from the District of Columbia Sales and Use Tax under authority of the District of Columbia Sales and Use Tax Acts.

THIS CERTIFICATE MUST BE POSTED IN A CONSPICUOUS PLACE

FR-651 (REV.) 7/83