

Internal Revenue Service

Date: July 16, 2005

GLAD TIDINGS TABERNACLE
4475 S LINDEN RD
FLINT MI 48507-2911

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

Person to Contact:
Michelle Jones 31-07675
Customer Service Specialist
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:
38-3201442

Dear Sir or Madam:

This is in response to your request of June 3, 2005, regarding your organization's tax-exempt status.

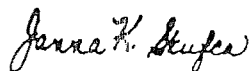
In April 1946 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a church under sections 509(a)(1) and 170(b)(1)(A)(i) of the Internal Revenue Code.

Our records indicate that contributions to your organization 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,



Janna K. Skufca, Director, TE/GE
Customer Account Services