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June 17, 2009

I represent Gospel Assembly Church and they have requested that I respond to your letter addressed to the Board of Trustees dated May 12, 2009.

I am enclosing a copy of a letter received from the Internal Revenue Service pertaining to the church's tax exempt status. The application for tax exemption was filed prior to July 15, 1987 and it is my understanding that the church does not have a copy of that application. Under the applicable IRS regulations, they are exempt from providing this information, if in fact, they do not have a copy of it and the exemption was filed prior to July 15, 1987, which this was.


Further, IRS regulations do not require a church to file a Form 990 and therefore the church does not. It is my understanding that the enclosed document is the only documentation which is required to be provided to the public for inspection.

I trust this answers your inquiry and you would therefore have no further need to be in contact with the church or any of its trustees.

Sincerely,

FERRELL & MARTIN, P.A.

By:


John A. Ferrell

JAF:am
Enclosure