

Internal Revenue Service
Director, Exempt Organizations
Rulings and Agreements

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

Date:

NOV 19 2009

Trustees of the Portland Ministry at Large
c/o Robert H Levin, Esq
94 Buckett St, 2nd Fl
Portland, ME 04101

Employer Identification Number:

01-0374597

Person to Contact - ID#:

Sirijun Mayi - #0203227

Contact Telephone Number:

877-829-5500 Phone

Public Charity Status:

509(a)(1) and 170(b)(1)(A)(vi)

Dear Applicant:

Our letter dated September 1979 stated that you were exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code and classified as a public charity under section 509(a)(3) of the Code.

Based on the information you submitted, we have modified your public charity status to the Code section listed in the heading of this letter. Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

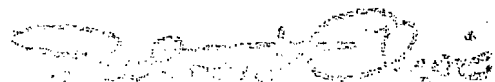
Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, 800-829-3676. Information is also available on our Internet Web Site at www.irs.gov.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

If you have any questions, please call our toll free number shown in the heading of this letter.

Sincerely,



Robert Choi
Director, Exempt Organizations
Rulings and Agreements