

**Internal Revenue Service**

**Date:** August 14, 2006

OASIS INTERNATIONAL MINISTRIES  
% CHRISTOPHER W HERDEN  
38635 N BURR OAK LN  
WADSWORTH IL 60083-9654 351

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

**Person to Contact:**

Ms. Jackson 31-07417  
Customer Service Representative

**Toll Free Telephone Number:**  
877-829-5500

**Federal Identification Number:**  
20-3653846

**Advance Ruling Period Ends:**  
December 31, 2009

Dear Sir or Madam:

This is in response to your request of August 14, 2006, regarding your organization's tax-exempt status.

In March 2006 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.

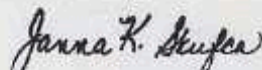
Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code until the Advance Ruling Period Ending date indicated in the header above.

Within 90 days from the end of the advance ruling period, your organization must submit to us information needed to determine whether it has met the requirements of the applicable support test during the advance ruling period. This information is currently supplied on the Form 8734, *Support Schedule for Advance Ruling Period*.

Contributions to your organization are deductible under section 170 of the Code. Grantors and contributors may rely on the determination that your organization is not a private foundation until 90 days after the end of its advance ruling period. If the organization submits the required information within 90 days, grantors and contributors may continue to rely on the advance determination until the Service makes a final determination of your organization's foundation status.

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

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203653846



Department of the Treasury  
Internal Revenue Service  
EO RULINGS AND AGREEMENTS  
PO BOX 2508  
CINCINNATI OH 45201

Date of this notice: March 16, 2009  
Notice Number: CP-158  
Taxpayer Identification Number:  
20-3653846

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Advance Ruling Period Ending Date:  
December 31, 2009



OASIS INTERNATIONAL MINISTRIES  
% CHRISTOPHER W HERDEN  
PO BOX 524  
WADSWORTH IL 60083-0524246

For assistance, call:  
1-877-829-5500

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Our records indicate that you were issued an advance ruling letter that treated you as a public charity, rather than a private foundation, during an advance ruling period that ends on the date indicated above. That letter required you to file IRS Form 8734 at the end of your advance ruling period to establish that you qualify as a public charity.

New IRS regulations changed the procedures governing your public charity status. You are no longer required to file Form 8734 at the end of the ruling period. The regulations also provide that donors can rely on your advance ruling letter with respect to your public charity status unless the IRS changes that status, based on the organization no longer meeting an applicable public support test, and publishes notice of the change.

If you have received Form 8734 from the IRS, please do not file it. Please keep your advance ruling letter along with this letter for your permanent records.

The regulations also changed the rules for computing public support, consistent with the redesigned Form 990, Return of Organization Exempt from Income Tax. For more information regarding those rules and the redesigned Form 990, please see the IRS website at [www.irs.gov/eo](http://www.irs.gov/eo).