

Internal Revenue Service
P.O. Box 2508
Cincinnati, Ohio 45201

Department of the Treasury

Date: JAN 04 2008

HELPING OVERCOME POVERTY'S
EXISTENCE INC
C/O ANDY KEGLEY
PO BOX 743
WYTHEVILLE, VA 24382

Person to Contact - ID#:
JOSEPH R KENNEDY - 31-08655
Contact Telephone Numbers:
877-829-5500 Phone
Federal Identification Number:
54-1630342

Dear Sir or Madam:

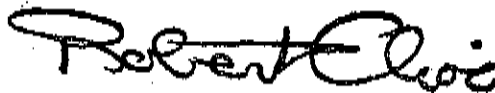
By our determination dated March 1993, you were held to be exempt from Federal Income Tax under the provisions of section 501(c)(3) of the Internal Revenue Code.

You recently furnished us information that Helping Overcome Poverty's Existence (EIN: 54-1738936) merged with Mountain Shelter Inc. (EIN: 54-1630342) on July 17, 2007. Mountain Shelter Inc. has since changed their name to Helping Overcome Poverty's Existence. Based on the information submitted, we have determined that the merger and name change do not affect your exempt status. The organization will continue using Employer Identification Number 54-1630342.

Please let us know about any further changes in your character, purposes, method of operation, name or address.

If you have any questions regarding this matter, please contact the person whose name and telephone number appear in the heading of this letter.

Sincerely,



Robert Choi
Director, Exempt Organizations
Rulings and Agreements