

OGDEN UT 84201-0029

In reply refer to: 4077591934
Mar. 23, 2016 LTR 4168C 0
88-0209952 000000 00

00023718
BODC: TE

MIRACLE FLIGHTS
2764 N GREEN VALLEY PARKWAY NO 115
HENDERSON NV 89014-2100



004339

Employer ID Number: 88-0209952
Form 990 required: YES

Dear Taxpayer:

This is in response to your request dated Mar. 01, 2016, regarding
A NAME CHANGE

We issued you a determination letter in JANUARY 1985, recognizing
you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)
(3).

Our records also indicate you're not a private foundation as defined
under IRC Section 509(a) because you're described in IRC Sections
509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC
Section 170. You're also qualified to receive tax deductible bequests,
legacies, devises, transfers, or gifts under IRC Sections 2055, 2106,
and 2522.

In the heading of this letter, we indicated whether you must file an
annual information return. If a return is required, you must file Form
990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after
the end of your annual accounting period. IRC Section 6033(j) provides
that, if you don't file a required annual information return or notice
for three consecutive years, your exempt status will be automatically
revoked on the filing due date of the third required return or notice.

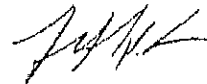
For tax forms, instructions, and publications, visit www.irs.gov or
call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m.,
local time, Monday through Friday (Alaska and Hawaii follow Pacific
Time).

4077591934
Mar. 23, 2016 LTR 4168C 0
88-0209952 000000 00
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MIRACLE FLIGHTS
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Sincerely yours,



Jeffrey I. Cooper
Director, EO Rulings & Agreement


OGDEN UT 84201-0029

004339.492896.341867.23500 1 AT 0.416 536


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CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,
EVEN IF YOU ALSO HAVE AN INQUIRY.

 The IRS address must appear in the window.

Use for payments

BODCD-TE

4077591934

Letter Number: LTR4168C
Letter Date : 2016-03-23
Tax Period : 000000

INTERNAL REVENUE SERVICE

OGDEN UT 84201-0029





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