



**Internal  
Revenue  
Service**

**Tax Exempt/Government Entities Division (TE/GE)**

***Facsimile Cover Sheet***

To: Phoenix-Wish For Our Heroes Foundation Inc. C/O Jeff Wells	From: Winnie Lee ID Number: 31-08458
Phone Number: (317) 965-3232	Phone Number: 513-263-3323 Group Phone Number:
FAX Number: (317) 889-8516	Date: 03/17/10
Form Number: N/A	Response Date: N/A
Application Form Number: 1023	Number of Pages (Including cover sheet) : 3

Copy to:

We are reviewing your application for a favorable determination letter on the above referenced application. However, we need more information before we can continue the process. The content of this fax requests the additional information needed and, if applicable, changes and/or amendments to be submitted.

Please send your reply by the response date to the address/fax listed below with a copy of this cover sheet. If you have any questions or cannot meet the response date, please contact the person whose name and phone number are shown above. Please call between the hours of 8:30 a.m. and 4:30 p.m. (E.S.T.)

***For forms/information see the IRS Web site at [www.irs.gov](http://www.irs.gov) to download forms, instructions and publications***

Comments:

**Mailing Address**

TE/GE Division  
P.O. Box 2508  
Cincinnati, OH 45201  
Attn: Winnie Lee, Grp #7828

**Fax Numbers\***

(513) 263-3690

**Office Delivery**

TE/GE Division  
F.O.B. Room 4511  
550 Main Street  
Cincinnati, OH 45202  
Attn: Winnie Lee, Grp #7828

**\*Please DO NOT fax the additional information requested if it is more than 10 pages.**

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INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **MAR 18 2010**

PHOENIX-WISH FOR OUR HEROES  
FOUNDATION INC  
C/O GARY E SHERMAN  
164 S PARK BLVD  
GREENWOOD, IN 46143

Employer Identification Number:  
27-0483869  
DLN:  
17053321329019  
Contact Person:  
WINNIE W LEE ID# 31208  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
December 31  
Public Charity Status:  
170(b)(1)(A)(vi)  
Form 990 Required:  
Yes  
Effective Date of Exemption:  
July 3, 2009  
Contribution Deductibility:  
Yes  
Addendum Applies:  
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

PHOENIX-WISH FOR OUR HEROES

Sincerely,

A handwritten signature in black ink that reads "Robert Choi". The signature is written in a cursive style with a large, stylized initial "R".

Robert Choi  
Director, Exempt Organizations  
Rulings and Agreements

Enclosure: Publication 4221-PC