

**Internal Revenue Service**

**Date:** January 24, 2007

NEW GROWTH IN CHRIST CHRISTIAN  
CENTER  
% SIDNEY P MALONE  
7550 E SHELBY DR  
MEMPHIS TN 38125-3506 502

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

**Person to Contact:**

Ms. Edwards 31-07427  
Customer Service Representative

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

**Federal Identification Number:**  
62-1435073

Dear Sir or Madam:

This is in response to your request of January 24, 2007, regarding your organization's tax-exempt status.

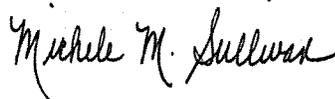
In December 1991 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a church under sections 509(a)(1) and 170(b)(1)(A)(i) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Michele M. Sullivan, Oper. Mgr.  
Accounts Management Operations 1