

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

DEPARTMENT OF THE TREASURY

Date: **OCT 04 2006**

HELPING HAND FOR RELIEF AND  
DEVELOPMENT INC  
12346 MC DOUGALL ST  
DETROIT, MI 48212-0000

Employer Identification Number:  
31-1628040  
DLN:  
17053252760036  
Contact Person:  
CLINTON L FORTNER ID# 31163  
Contact Telephone Number:  
(877) 829-5500  
Public Charity Status:  
170(b)(1)(A)(vi)

Dear Applicant:

Our letter dated March 1999, stated you would be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, and you would be treated as a public charity, rather than as a private foundation, during an advance ruling period.

Based on the information you submitted, you are classified as a public charity under the Code section listed in the heading of this letter. Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

Based on the information you submitted, our letter dated June 2003 in which you were presumed to be a private foundation is hereby superseded. You are classified as a public charity under the Code section listed in the heading of this letter. Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, (800) 829-3676. Information is also available on our Internet Web Site at [www.irs.gov](http://www.irs.gov).

If you have general questions about exempt organizations, please call our toll-free number shown in the heading.

Please keep this letter in your permanent records.

Letter 1050 (DO/CG)

HELPING HAND FOR RELIEF AND

Sincerely yours,

A handwritten signature in black ink, appearing to read "Lois G. Lerner". The signature is written in a cursive style with a long, sweeping tail.

Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements