



January 21, 2019

Internal Revenue Service
Exempt Organizations Determinations
Room 6403
P.O. Box 2508
Cincinnati, OH 45201

TAX ID 45-3506231

Dear IRS,

I am writing this letter as Treasurer of Mending Waters Montana, notifying you of our name change (everything else stayed the same):

1. On October 5, 2018 we changed our name from MT Project Healing Waters to MT Mending Waters Fly Fishing (which turned out to be an interim name) and,
2. On January 8, 2019 change our name from MT Mending Waters Fly Fishing to Mending Waters Montana.

I have enclosed the applicable documents from the Montana Secretary of State as well as the Amended Articles of Incorporation for Mending Waters Montana.

I understand I will be able to file our 2018 990-N under Mending Waters Montana after receiving an Affirmation Letter from your office.

Thanks, and please let me know if you need further information.

Yours,

Bill Long
Treasurer

Mending Waters Montana P.O. Box 1798 Helena, Montana 59624

.....mend a line, mend a spirit.....



IRS Department of the Treasury
Internal Revenue Service

P.O. Box 2508, Room 4010
Cincinnati OH 45201

In reply refer to: 4077989886
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MENDING WATERS MONTANA
% BILL LONA
PO BOX 1798
HELENA MT 59624-1798

034400

Employer ID number: 45-3506231
Form 990 required: Yes

Dear Taxpayer:

We're responding to your request dated Jan. 21, 2019, about your tax-exempt status.

We issued you a determination letter in November 2011, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also show 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 you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m.,

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MENDING WATERS MONTANA
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PO BOX 1798
HELENA MT 59624-1798

local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Thank you for your cooperation.

Sincerely yours,

Stephen A. Martin

Stephen A. Martin
Director, EO Rulings & Agreements