

Internal Revenue Service

District Director

**Department of the Treasury
P.O. Box 2508 - Room 4522
Cincinnati, OH 45201**

Date: JUN 07 1996

The Lutheran Health Foundation
of Indiana, Inc.
3024 Fairfield Avenue
Fort Wayne, IN 46807

**Employer Identification
Number:**

35-0886840

Contact Person:

Dora Sestito

Contact Telephone Number:

(513) 684-6937

Dear Sir or Madam:

By our determination letter dated December 27, 1957, you were held to be exempt from Federal income tax under the provisions of section 501(c)(3) of the Internal Revenue Code. Subsequently, we determined that you were not a private foundation because you were described in sections 509(a)(1) and 170(b)(1)(A)(iii).

You recently submitted information resulting in the following:

1. You, formerly The Lutheran Hospital of Indiana, Inc., merged with The Lutheran Health Foundation of Indiana, Inc. (35-6070473), from which you are the survivor. The effective date of the merger is July 31, 1995.

The merger does not affect your exempt status under section 501(c)(3) of the Code.

The status of the non-survivor (35-6070473) is the subject of a separate letter.

2. Your organization, the survivor, no longer operates as a hospital.
3. Based on the same facts as presented in the private ruling request and subsequent correspondence and those on which our National Office relied before issuing the 7/25/95 Private Ruling Letter, we have reclassified your organization as one that is not a private foundation as defined in section 509(a) of the Code because you are an organization described in section 509(a)(3). Your foundation status under section 509(a)(3) is effective July 31, 1995, the date of the merger.

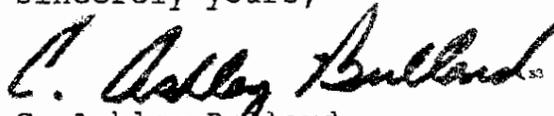
If you have any questions concerning this matter, please contact the person whose name and telephone number are shown in the heading of this letter.

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The Lutheran Health Foundation of Indiana, Inc.
35-0886840

Thank you for your cooperation.

Sincerely yours,

A handwritten signature in black ink that reads "C. Ashley Bullard". The signature is written in a cursive style with a small "33" at the end.

C. Ashley Bullard
District Director

cc: Michael R. Watters
Baker & Daniels
300 N. Meridian St., #2700
Indianapolis, IN 46204

Name Change

Indiana Secretary of State Certified Transactional Documents

<u>Date</u>	<u>Name Change</u>
11/11/1903	The Evangelical Lutheran Hospital Association
	↓
06/10/1930	The Lutheran Hospital of Fort Wayne
	↓
04/24/1978	The Lutheran Hospital of Fort Wayne, Inc.
	↓
09/08/1988	The Lutheran Hospital of Indiana, Inc.

THEN

<u>Date</u>	<u>Merger of</u>
07/31/1995	The Lutheran Health Foundation of Indiana, Inc.

INTO



(Surviving Entity)

The Lutheran Hospital of Indiana, Inc.

AND



<u>Date</u>	<u>Name Change From:</u>
	The Lutheran Hospital of Indiana, Inc



09/08/1995	<u>TO:</u> The Lutheran Health Foundation of Indiana, Inc.
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<u>Date</u>	<u>Name Change</u>
03/14/2001	The Lutheran Foundation, Inc.