

May 29, 2014

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Farmished Inc.
c/o Michael Wolfe
2207 W. Wiltshire Rd.
Muncie, IN 47304-3350

RE: *Status of Farmished Inc.'s ("Farmished") Tax-Exempt Status*

Dear Michael:

This correspondence relates to the Form 1023, *Application for Recognition of Tax-Exemption*, that was recently submitted by Farmished to the Internal Revenue Service (the "Service") to obtain recognition as an entity exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the "Code").

We have had an opportunity to review Farmished's tax-exemption application as well as its governance documents, including its Articles of Incorporation and Bylaws. As you know, the Service is vested with the authority to determine whether to recognize an organization as exempt from federal income tax. As a part of its review, the Service may have questions and request changes regarding the governance structure, proposed activities, and revenue sources of Farmished. In order to obtain tax-exemption, such questions must be answered fully and in some cases changes must be made to an organization's governance documents and proposed activities.

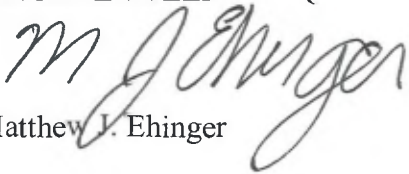
While the determination as to whether an organization is exempt from federal income tax lies with the Service, based upon our review of Farmished's Articles of Incorporation, Bylaws, and Form 1023 application, it appears that Farmished was formed to conduct charitable and educational activities and otherwise meets the requirements to qualify as an organization exempt from federal income tax under Code Section 501(c)(3). This belief is amplified by the fact that we understand that Farmished's structure and purpose are substantially similar to several other organizations that have already been recognized by the Service as exempt under Code Section 501(c)(3), including without limitation, Sustainable Food Center, which is a nonprofit corporation located in Austin, Texas.

As you know, however, a determination regarding the tax-exempt status of Farmished is not made until the Service issues a ruling on the organization's tax-exemption application. If approved, the tax-exempt status is effective as of the date Farmished was incorporated.

Please do not hesitate to contact me if you have any additional questions or concerns.

Very truly yours,

ICE MILLER LLP


Matthew J. Ehinger