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

Date: AUG 21 2002

FRIENDS OF HOPE SCHOOL C/O HOPE ELEMENTARY SCHOOL 3010 TAMARACK AVE CARLSBAD, CA 92008

Employer Identification Number: 41-2034367 17053134016012 Contact Person: CASSANDRA L KNOX ID# 31469 Contact Telephone Number: (877) 829-5500 Accounting Period Ending: June 30 Foundation Status Classification: 509(a)(2) Advance Ruling Period Begins: March 7, 2002 Advance Ruling Period Ends: June 30, 2006 Addendum Applies:

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in section 509(a)(2).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make

Letter 1045 (DO/CG)



Exempt Organizations Select Check

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Organizations Eligible to Receive Tax-Deductible Contributions (Pub. 78 data) - Search Results

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The following first includes tax-exempt organizations that are eligible to receive tax-deductible contributions. Click on the "Deductibility Status" column for an explanation of imitations on the deductibility of contributions made to different types of tax-exempt organizations.

Results are sorted by EIN. To sort results by another category, click on the icon next to the column heading for that category. Clicking on that icon a second time will reverse the sort order. Click on a column heading for an explanation of information in that column.

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OK

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EIN.▲ 41-2034367 Legal Name (Doing Business As) A Friends of Hope School

City.▲ Carlsbad State Country CA United States

Lieguctionity Status ▲ PC

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