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

Date: DEC 0 3 2003

PLACE OF HOPE INC 9117 ISAIAH LN PALM BEACH GARDENS, FL 33418 Employer Identification Number: 65-0841384 DLN: 17053074740093 Contact Person: KAREN CHAO ID# 31003 Contact Telephone Number: (877) 829-5500 Public Charity Status: 170 (b) (1) (A) (vi)

## Dear Applicant:

Our letter dated August 1998, 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 during an advance ruling period.

Based on our records and on the information you submitted, we are pleased to confirm that you are exempt under section 501(c)(3) of the Code, and you are classified as a public charity under the Code section listed in the heading of this letter.

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.

If you have general questions about exempt organizations, please call our toll-free number shown in the heading between 8:00 a.m. - 6:30 p.m. Eastern

Please keep this letter in your permanent records.

Sincerely yours,

Lois G. Lerner

Director, Exempt Organizations

Rulings and Agreements