



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
TE/GE: EO Examination
625 Fulton Street, Room 503
Brooklyn, NY 11201

Peruvian Foundation for Education
& Health
1502 North Main St.
Santa Ana, CA 92701

Date: July 26, 2007

Taxpayer Identification Number:
36-3979657

Person to Contact:
Leslie A. Dryden

Identification Number:
11-01564

Contact Telephone Number:
718-488-2239

LAST DATE FOR FILING A PLEADING
WITH THE TAX COURT, THE CLAIMS
COURT, OR THE UNITED STATES
DISTRICT COURT FOR THE DISTRICT
COLUMBIA: October 24, 2007

Dear Sir or Madam:

This is a final determination regarding your foundation classification. This letter modifies the organization's status as shown in the records of the Internal Revenue Service in which we determined that you are an organization described in section 509(a)(2) of the Internal Revenue Code (Code). We have modified your foundation status to that of a public charity described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code, effective for tax year beginning January 1, 2004 since you receive a substantial part of your support from direct or indirect contributions from the general public.

Your tax exempt status under section 501(c)(3) of the Code is not affected. Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes a notice to the contrary. Because this letter could help resolve any questions about your private foundation status, please keep it with your permanent records.

You are required to file Form 990, Return of Organization Exempt from Income Tax. Form 990 must be filed by the 15th date of the fifth month after the end of your annual accounting periods. A penalty of \$20 a day is charged when a return is filed late, unless

Thank you for your cooperation.

Sincerely yours,

Marsha A. Ramirez

Marsha A. Ramirez
Director, EO Examinations

Enclosure:
Publication 892

National Revenue Service
Internal EO Mandatory Review
Fulton Street, Room 503
Brooklyn, NY 11201
Leslie A. Dryden

Special Business
Penalty for Private Use, \$300



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Education and Health
1502 North Main St
Santa Ana, CA. 92701

92701\$2323 C014

