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

Date: OCT 16 2007

ST LUKES FAMILY PRACTICE PO BOX 4517 MODESTO, CA 95352-4517 Employer Identification Number:
38-3681072
DLN:
17053272714047
Contact Person:
SHAWNDEA KREBS ID# 31072
Contact Telephone Number:
(877) 829-5500
Public Charity Status:

Dear Applicant:

Our letter dated December 2005, 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, rather than as a private foundation, during an advance ruling period.

170(b)(1)(A)(vi)

Based on the information you submitted, you are classified as a public charity under the Code section listed in the heading of this letter. Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

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.

Please keep this letter in your permanent records.

Sincerely yours,

Robert Choi

Director, Exempt Organizations

Rulings and Agreements



DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE WASHINGTON, D.C. 20224

Date:

DEC 2 1 2005

St. Luke's Family Practice P.O. Box 4517 Modesto, CA 95352-4517 Employer Identification Number: 38-3681072
Person to Contact and ID Number: Mr. J.L. Cuadros ID# 50-06075
Toll Free Contact Number: (877) 829-5500
Accounting Period Ending: June 30
Public Charity Status: 509(a)(2)
Form 990 Required: Yes
Effective Date of Exemption: January 31, 2003
Contribution Deductibility:

Dear Applicant:

This letter supersedes and substitutes our letter dated March 31, 2005.

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of exemption and ends with the advance ruling ending date shown in the heading of this letter.

Shortly before the end of your advance ruling period, we will send you Form 8734, Support Schedule for Advance Ruling Period. You will have 90 days after the end of your advance ruling period to return the completed form. We will review the information you provide and determine whether you have met the public support test. We will then notify you, in writing, about your public charity status.

St. Luke's Family Practice

Please see enclosed *Information for Organizations Exempt Under Section 501(c)(3)* for some helpful information about your responsibilities as an exempt organization.

Sincerely yours,

(signed) Lois G. Lerner

Lois G. Lerner Director, Exempt Organizations Rulings & Agreements

Enclosures:

Information for Organizations Exempt Under Section 501(c)(3) Form 872-C

cc:

Leonard L. Silverstein, Esq. 1776 K Street, N.W. Suite 800 Washington, D.C. 20006-2385

Deborah M. Beers, Esq. 1776 K Street, N.W. Suite 800 Washington, D.C. 20006-2385

Cuadros/jlc/SE:T:EO:RA:T:1-JC/Dec. 20, 05

	Initiator	Reviewer	Reviewer	Reviewer
Code	SE:T:EO:RA:T:1	SEDT EO RA: T.1		
Surname	Cuadros	Allrand		
Date	Dec. 20, 05	12/21/05		