

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

RECEIVED
NOV 21 2007

Date: **NOV 14 2007**

Person to Contact:

Vaida Singleton

ID# 31-03018

BY:.....

ALZHEIMERS FAMILY SERVICES CENTER
9451 INDIANAPOLIS AVE
HUNTINGTN BCH CA 92646-5955

Toll Free Telephone Number:

877-829-5500

Employer Identification Number:

95-3463975

Dear Sir or Madam:

This is in response to the amendments to your organization's Articles of Incorporation filed with the state on June 12, 2007. We have updated our records to reflect the name change from ADULT DAY SERVICES OF ORANGE COUNTY to ALZHEIMERS FAMILY SERVICES CENTER, as indicated above.

Our records indicate that a determination letter was issued in May 1980 that recognized you as exempt from Federal income tax. Our records further indicate that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(2).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

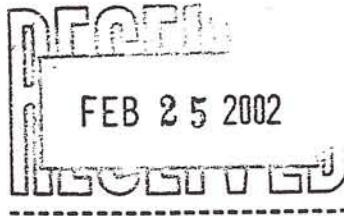
If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Cindy Westcott
Manager, Exempt Organizations
Determinations

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



DEPARTMENT OF THE TREASURY

Date: FEB 15 2002

ADULT DAY SERVICES OF ORANGE COUNTY
9451 INDIANAPOLIS AVE
HUNTINGTON BEACH, CA 92646

Employer Identification Number:
95-3463975

DLN:
17053012767012

Contact Person:
MICHAEL RYAN ID# 31362

Contact Telephone Number:
(877) 829-5500

Our Letter Dated:
May, 1980

Addendum Applies:
No

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(2).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(2) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(2) organization.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Letter 1050 (DO/CG)

ADULT DAY SERVICES OF ORANGE COUNTY

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

A handwritten signature in cursive script that reads "Steven T. Miller".

Steven T. Miller
Director, Exempt Organizations

Internal Revenue Service
District Director

Department of the Treasury

LA:EO:80

1101

Date: MAY 16 1980

Employer Identification Number:

Accounting Period Ending:

December 31

Foundation Status Classification:

509(a)(2)

Advance Ruling Period Ends:

December 31, 1981

Person to Contact:

B. Brewer

Contact Telephone Number:

(213) 688-4889

South Coast Institute For
Applied Gerontology
120 West 19th Street
Costa Mesa, California 92627

Dear Applicant:

Based on information 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(c)(3) of the Internal Revenue Code.

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 be expected to be a publicly supported organization described in section 509(a)(2).

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

Within 90 days after the end of your advance ruling period, you must submit to us 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, you will be classified 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, you will be classified as a private foundation for future periods. Also, if you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days, grantors and donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section 509(a)(2) organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(2) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(2) organization.

P.O. Box 2350, Los Angeles, Calif. 90053

(over)

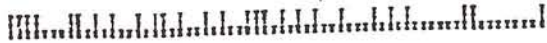
Letter 1045(DO) (6-77)

bch



Department of the Treasury
Internal Revenue Service
FRESNO, CA 93888

Date of this notice: OCT. 3, 1994
Taxpayer Identifying Number 95-3463975
Form: Tax Period:



For assistance you may
call us at:
1-800-829-1040 ST. OF C

ADULT DAY SERVICES OF ORANGE COUNTY
661 HAMILTON ST
COSTA MESA CA 92627-2678614

WE CHANGED YOUR NAME AND/OR ADDRESS

THANK YOU FOR YOUR CORRESPONDENCE. AS YOU REQUESTED, WE'VE MADE THE FOLLOWING
ANGES TO YOUR NAME AND/OR ADDRESS:

NAME AND ADDRESS PREVIOUSLY
SHOWN ON YOUR ACCOUNT

NAME AND ADDRESS NOW
SHOWN ON YOUR ACCOUNT.

SOUTH COAST INSTITUTE FOR APPLIED
GERONTOLOGY
661 HAMILTON ST
COSTA MESA CA 92627-2678614

ADULT DAY SERVICES OF ORANGE COUNTY
661 HAMILTON ST
COSTA MESA CA 92627-2678614

IF YOU DON'T AGREE WITH THIS CHANGE, PLEASE LET US KNOW.