

Fax**Internal Revenue Service**

Tax Exempt & Government Entities Division

9350 Flair Dr., 2nd Floor • El Monte, CA 91731-2885
☎ (626)312-3616 ext. 5055 • fax (626)312- 2926

To: Andrea C. Sexton**From: Joyce A. Darby ID # 95-09459****Fax: 916-646-1300****Pages: 4 (including cover)****Phone: 916-646-1400****Re: Pallsades Charter High School****cc:** Urgent For Review Please Comment Please Reply**• Comments:****Ms. Sexton,****A hard copy of this letter will be mailed to you and your client.****We thank you for your patience and cooperation during the determination process.****HAVE A NICE DAY!**

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

DEPARTMENT OF THE TREASURY

Date: **DEC 18 2007**

PALISADES CHARTER HIGH SCHOOL
C/O ANDREA C. SEXTON
7 PARK CENTER DRIVE
SACRAMENTO, CA 95825

Employer Identification Number:
92-0184898
DLN:
607233028
Contact Person:
JOYCE DARBY ID# 95011
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
June 30
Public Charity Status:
170(b)(1)(A)(ii)
Form 990 Required:
Yes
Effective Date of Exemption:
February 4, 2004
Contribution Deductibility:
Yes
Addendum Applies:
Yes

Dear Applicant:

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. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

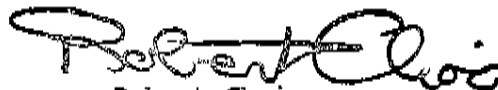
Letter 947 (DO/CG)

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PALISADES CHARTER HIGH SCHOOL

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,



Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Publication 4221-PC

Letter 947 (DO/CG)

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PALISADES CHARTER HIGH SCHOOL

INFORMATION FOR CHARTER SCHOOLS

You are not subject to the specific publishing requirements of Revenue Procedure 75-50, 1975-2 C.B., page 587, as long as you are operating under a contract with the local government. If your method of operation changes to the extent that your charter is terminated, cancelled, or not renewed, you should notify us. You will also be required to comply with Revenue Procedure 75-50.

ADDENDUM

Based on the facts and circumstances represented in your request for relief pursuant to sections 301.9100-1 and 301.9100-3 of the Income Tax Regulations, an extension of the filing period fixed by section 1.508-1(a)(2) of the Regulations has been approved.

Accordingly, your organization is recognized as an exempt organization under Code section 501(c)(3) as of February 4, 2004, date of incorporation.

Letter 947 (DO/CG)