

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

DEPARTMENT OF THE TREASURY

Date: APR 09 2007

SPECTRUM HEALTH CARE FOUNDATION INC  
5300 EAST AVE  
WEST PALM BEACH, FL 33407

Employer Identification Number:

20-3974070

DLN:

17053184006016

Contact Person:

CHERYL RICHMOND

ID# 52492

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

September 30

Public Charity Status:

509(a) (3)

Form 990 Required:

Yes

Effective Date of Exemption:

November 15, 2005

Contribution Deductibility:

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

We have determined that you are a Type 2 supporting organization under section 509(a)(3). A Type 1 is operated, supervised, or controlled by, a Type 2 is supervised or controlled in connection with, and a Type 3 is operated in connection with one or more publicly supported organizations.

Letter 947 (DO/CG)

SPECTRUM HEALTH CARE FOUNDATION INC

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

Sincerely,



Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c) (3)