

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

DEPARTMENT OF THE TREASURY

Date: **APR 18 2008**

FIRST LOVE MINISTRIES USA
56 CORNFLOWER
IRVINE, CA 92620

Employer Identification Number:
71-0951762
DLN:
17053089760018
Contact Person:
GERALD MINK ID# 31228
Contact Telephone Number:
(877) 829-5500
Public Charity Status:
170(b)(1)(A)(vi)

Dear Applicant:

Our letter dated MAY 24, 2004, 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.

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

Letter 1050 (DO/CG)

Internal Revenue Service
Director, EO Rulings & Agreements
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: April 18, 2008

Employer Identification Number:
71-0951762
Document Locator Number:
17053-089-76001-8
Toll Free Number: 877-829-5500

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Acknowledgement of Your Request

We received your Form 8734, Support Schedule for Your Advance Ruling, or other information regarding your public support status. When communicating with us, please refer to the employer identification number and document locator number shown above.

Your tax exempt status under section 501(c)(3) of the Internal Revenue Code remains in effect.

What Happens Next?

The information you submitted was entered into our computer system at our processing center in Covington, Kentucky, and has been sent to our Cincinnati office for initial review. We approve some cases based on this review. If this is the case, you will receive a letter stating that you are a publicly supported organization.

If the review indicates that additional information or changes are necessary, your case will be assigned to an Exempt Organization Specialist in Cincinnati who will call or write you. We assign cases in the order we receive them.

If the additional information indicates that you meet one of the public support tests, you will receive a letter stating that you are a publicly supported organization. If the public support tests are not met, we will send you a letter re-classifying you as a private foundation. That letter will tell you why we believe you do not meet the public support tests, and will include a complete explanation of your appeal rights.

When Can You Expect To Initially Hear From Us About Your Application?

Normally, you may expect to hear from us within 120 days. If you do not, you may call our toll free number at 1-877-829-5500 Monday through Friday. Please have your identification numbers available so that we can identify your case. If you would rather write than call, please include a copy of this notice with your correspondence.