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

Date: SEP 0 4 2008

PACE AT WELLINGTON 16501 NE 195TH ST WOODINVILLE, WA 98072-8414 Employer Identification Number: 91-1682921 DLN: 17053184351038 Contact Person: ID# 31525 KIM NGUYEN Contact Telephone Number: (877) 829-5500 Accounting Period Ending: August 31 Public Charity Status: 509(a)(2) Form 990 Required: Yes Effective Date of Exemption: April 4, 2008 Contribution Deductibility: Advance Ruling Ending Date: August 31, 2012 Addendum Applies: No

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. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of your exemption and ends with advance ruling ending date shown in the heading of the 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 then notify you, in writing, about your public charity status.

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.

PACE AT WELLINGTON

Sincerely,

Robert Choi

Director, Exempt Organizations

Rulings and Agreements

Enclosures: Publication 4221-PC

Statute Extension

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R01695 Department of the Treasury Internal Revenue Service **EO RULINGS AND AGREEMENTS** PO BOX 2508 CINCINNATI OH 45201

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Date of this notice: November 16, 2009 Notice Number: CP-158 Taxpayer Identification Number: 91-1682921

Advance Ruling Period Ending Date: August 31, 2012

For assistance, call: 1-877-829-5500



PACE AT WELLINGTON 16501 NE 195TH ST 98072-8414016 WOODINVILLE WA

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Our records indicate that you were issued an advance ruling letter that treated you as a public charity, rather than a private foundation, during an advance ruling period that ends on the date indicated above. That letter required you to file IRS Form 8734 at the end of your advance ruling period to establish that you qualify as a public charity.

New IRS regulations changed the procedures governing your public charity status. You are no longer required to file Form 8734 at the end of the ruling period. The regulations also provide that donors can rely on your advance ruling letter with respect to your public charity status unless the IRS changes that status, based on the organization no longer meeting an applicable public support test, and publishes notice of the change.

If you have received Form 8734 from the IRS, please do not file it. Please keep your advance ruling letter along with this letter for your permanent records.

The regulations also changed the rules for computing public support, consistent with the redesigned Form 990, Return of Organization Exempt from Income Tax. For more information regarding those rules and the redesigned Form 990, please see the IRS website at www.irs.gov/eo.