

Internal Revenue Service

District
Director

Phoenix House Orange County, Inc.
1207 East Fruit Street
Santa Ana, CA 92701

RE: Phoenix House Orange County, Inc.
EIN: 22-2268070

Gentlemen:

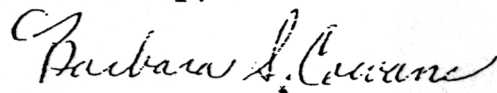
This letter is in response to your request for a copy of the determination letter for the above named organization.

Our records indicate that this organization was recognized to be exempt from Federal Income Tax in March 1980 as described in Internal Revenue Code Section 501(c)(3). It is further classified as an organization that is not a private foundation as defined in Section 509(a) of the code, because it is an organization described in Section 170(b)(1)(A)(vi).

The exempt status for the determination letter issued in March 1980 continues to be in effect.

If you need further assistance, please contact our office at the above address or telephone number.

Sincerely,



BARBARA S. COWANS
Disclosure Assistant

Department of the Treasury

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

Person to Contact:
Barbara S. Cowans

Telephone Number:

(213) 894-2336

Refer Reply to:

EO (0514) 93

Date:

FEB 16 1984