

**Internal Revenue Service
Director, Exempt Organizations
Rulings and Agreements**

**Department of the Treasury
P.O. Box 2508
Cincinnati, Ohio 45201**

Date:

MAR 05 2008

Naeve Health Care Foundation
404 W Fountain St
Albert Lea, MN 56007

Employer Identification Number:

41-1989509

Person to Contact - ID#:

Sirijun Mayi - #31-07372

Contact Telephone Number:

877-829-5500 Phone

Public Charity Status:

509(a)(1) and 170(b)(1)(A)(vi)

Dear Applicant:

Our letter dated August 2001 stated that you were exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code and classified as a public charity under section 509(a)(3) of the Code.

Based on the information you submitted, we have modified your public charity status to 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.

Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

If you have any questions, please call our toll free number shown in the heading of this letter.

Sincerely,



Robert Choi
Director, Exempt Organizations
Rulings and Agreements