

**IRS Exempt
501-C-3 Letter**

Internal Revenue Service

Date: October 19, 2005

YOUNG MENS CHRISTIAN ASSOCIATION
OF HIGH POINT
PO BOX 6258
HIGH POINT, NC 27262

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

Person to Contact:

Sonya Adigun
ID# 31-03529

Toll Free Telephone Number:

8:30 a.m. to 5:30 p.m. ET
877-829-5500

Federal Identification Number:

56-0530014

Dear Sir or Madam:

This is in response to your request of October 19, 2005, regarding your tax -exempt status.

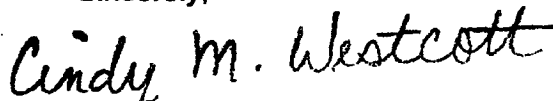
In December 1942 we issued a determination letter that recognized you as exempt from federal income tax. Our records indicate that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that you are also classified as a public charity under Section 509(a)(2) of the Internal Revenue Code.

Our records indicate that contributions to you are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Cindy Westcott
Manager, EO Determinations