

**Internal Revenue Service**

**Date:** February 1, 2007

**YOUNG MENS CHRISTIAN ASSOC OF  
BIRMINGHAM  
2101 4TH AVE N  
BIRMINGHAM AL 35203-3303**

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

**Person to Contact:**

**S. Katherine Converse 31-07823  
Customer Service Specialist  
Toll Free Telephone Number:  
877-829-5500  
Federal Identification Number:  
63-0299894**

**Dear Sir or Madam:**

This is in response to your request of February 1, 2007, regarding your organization's tax-exempt status.

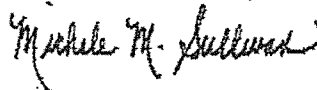
In October 1951 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under section 509(a)(2) of the Internal Revenue Code.

Our records indicate that contributions to your organization 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,



**Michele M. Sullivan, Oper. Mgr.  
Accounts Management Operations 1**