

Internal Revenue Service

Department of the Treasury

District
Director

1100 Commerce St., Dallas, Texas 75242

Date: November 24, 1980

Young Men's Christian Association
510 Quapaw Avenue
Hot Springs National Park, Ar 71901

EIN: 71-0236925

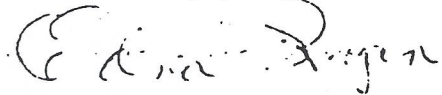
Gentlemen:

Our records show that Young Men's Christian Association is exempt from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code. This exemption was granted January 1964 and remains in full force and effect.

We have classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Internal Revenue Code because you are an organization described in section 509(a)(2).

If we may be of further assistance, please contact the person whose name and telephone number are shown above.

Sincerely yours,



Edna Ryan
EOMF Clerk