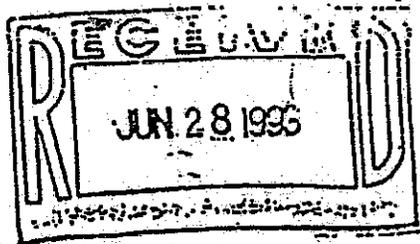


Internal Revenue Service  
District Director



Young Mens Christian Assoc Dryades  
St Colored Young Mens Association  
2220 Dryades Street  
New Orleans, LA 70113-1508

Department of the Treasury  
Returns Program Management  
Staff - Taxpayer Assistance  
P.O. Box 1055 - Room 1109  
STOP 520  
101 West Peachtree St., NH  
Atlanta, GA 30370

Date: JUN 22 1993

Date of Inquiry: 06/08/93

Refer Reply To: RPH:FO:TPA:1109  
Contact Person: Cynthia Smith  
Telephone No: (404)331-4934

EIN: 77-0428019..

FFR:

Dear Taxpayer:

This is in response to your request for confirmation of your exemption from Federal income tax.

Our records indicate your organization was granted exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code by our letter dated December, 1952. You were further determined not to be a private foundation within the meaning of section 509(a) of the Code because you are an organization described in section 509(a)(2).

Contributions to you are deductible as provided in section 170 of the Code.

The tax exempt status recognized by our letter referred to above is currently in effect and will remain in effect until terminated, modified or revoked by the Internal Revenue Service. Any change in your purposes, character, or method of operation must be reported to us so we may consider the effect of the change on your exempt status. You must also report any change in your name and address.

Thank you for your cooperation.

Sincerely,

Exempt Organizations Coordinator

YPA1901tr