

Internal Revenue Service
Director, Exempt Organizations

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

Date: **MAY 10 2002**

YMCA of the East Valley
500 E. Citrus Avenue
Redlands, CA 92373-5221

Person to Contact - ID#:
G. Olwine - 31-07252
Contact Telephone Numbers:
877-829-5500 Phone
513-263-3756 FAX
Federal Identification Number:
95-1684787

Dear Sir or Madam:

By our determination dated May 1945, you were held to be exempt from Federal Income Tax under the provisions of section 501(c)(3) of the Internal Revenue Code.

You recently furnished us information that the Young Mens Christian Association merged with Young Men's Christian Association of the San Bernardino Valley on March 20, 2001. As a result of the merger Young Mens Christian Association changed its name to YMCA of the East Valley. Based on the information submitted, we have determined that the merger and name change do not affect your exempt status. The organization will continue using Employer Identification Number 95-1684787.

Please let us know about any further changes in the character, purposes, method of operation, name or address of your organization.

If you have any questions regarding this matter, please contact the person whose name and telephone number appear in the heading of this letter.

Sincerely,



Steven T. Miller
Director, Exempt Organizations