

Internal Revenue Service Department of the Treasury

Director

Youth For Christ USA, Inc.
P. O. Box 228822
Denver, CO 80222

Person to Contact
EO Technical Assistant
Telephone Number
(214) 767-3526
Refer Reply to
EO:TPA:4940DAL
Date

MAR 11 1991

Employer Identification
Number: 36-2193619

Dear Sir or Madam:

Our records show that Youth For Christ USA, Inc.
is exempt from Federal Income Tax under Group Ruling Number 1277
section 501(c)(3) of the Internal Revenue Code. This exemption was granted
September 1954 and remains in full force and effect. You are included
in this group ruling. Contributions to your organization are deductible as
provided by section 170 of the Code.

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


EO Technical Assistant