



IRS Department of the Treasury  
Internal Revenue Service

P.O. Box 2508  
Cincinnati OH 45201

In reply refer to: 0248559680  
Aug. 03, 2009 LTR 4168C E0  
62-0570681 000000 00  
00021830  
BODC: TE

YOUTH ENCOURAGEMENT SERVICES INC  
521 MCIVER ST  
NASHVILLE TN 37211-2322

8190

Employer Identification Number: 62-0570681  
Person to Contact: Ms Schadler  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of July 23, 2009, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in April 1959, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(2).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

*Michele M. Sullivan*

Michele M. Sullivan, Oper. Mgr.  
Accounts Management Operations I