

INTERNAL REVENUE SERVICE  
District Director  
2 Cupania Circle  
Monterey Park, CA 91755

Date: JUN 20 1997

Youth With A Mission  
San Diego/Tijuana  
100 West 35th Street  
Suite C  
National City, CA 91950

DEPARTMENT OF THE TREASURY  
Western Key District

Employer Identification Number:  
33-0604992  
Accounting Period Ends:  
December 31  
Person to Contact:  
Denise L. Geraci-Moya  
Contact Telephone Number:  
(619) 557-7002  
Caveat Applies:  
Yes

Dear Sir or Madam:

This letter modifies our letter dated May 31, 1994, in which we determined that you were exempt from Federal income tax under section 501(a) as an organization described in section 501(c) (3) of the Internal Revenue Code. We also determined that you would be treated as other than a private foundation pursuant to sections 170(b) (1) (A) (vi) and 509(A) (1) of the Code.

Section 170(b) (1) (A) (vi) and 509(a) (1) describe an organization, "...which normally receives a substantial part of its support from a governmental unit...or from direct or indirect contributions from the general public.

Section 1,170A-9(e) (2) of the Income Tax Regulations states that an organization is publicly supported if at least 33 1/3 percent of its support is received from governmental units and direct or indirect contributions from the general public.

A recent review of your financial information indicates that substantially all of your support was derived from gross receipts from related activities and an insignificant amount was received from contributions made directly or indirectly by the general public. Therefore, we have determined that your organization is not one described in section 509(a) (1) of the Code. You have indicated your agreement by signing Form 6018, Consent To Adverse Action.

Section 509(a) (2) of the Code describes an organization that receives no more than one-third of its support from gross investment income and more than one-third of its support in each tax year from

any combination of the following:

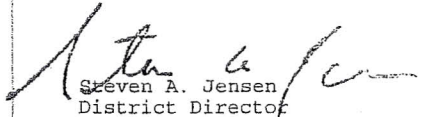
- 1) gifts, grants, contributions or membership fees from other than a disqualified person, and
- 2) gross receipts from admissions, sales of merchandise, performance of services or furnishing of facilities, in an activity that is not an unrelated trade or business (to the extent that gross receipts from any person, or from any bureau or similar agency of a governmental unit do not exceed the greater of \$5,000 or 1 percent of the organization's total support in that year).

Based on your financial information, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization of the type described in section 509(a) (2). Your exempt status under section 501(c) (3) is still in effect.

Because this letter could help resolve any questions about your private foundation status, please keep it with your permanent records.

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

Sincerely yours,

  
Steven A. Jensen  
District Director

FL 2240 (DO) (CG) (Rev. 2-89)

CAVEAT:  
THE EFFECTIVE DATE OF THIS MODIFICATION IS JANUARY 1, 1994