

Internal Revenue Service  
P. O. Box 2508  
Cincinnati, OH 45201

Department of the Treasury

Date: **SEP 22 2008**

**Person to Contact:**

Michelle Jones  
ID# 31-07675

**Toll Free Telephone Number:**

877-829-5500

YWCA OF MINNEAPOLIS  
% KATHY PURCELL  
1130 NICOLLET AVE  
MINNEAPOLIS MN 55403-2405

Dear Sir or Madam:

This is in response to your letter of April 17, 2008, requesting a copy of the application for tax-exempt status and the determination letter for your organization.

All applications and related documents filed prior to January 1, 1948, have been destroyed pursuant to Congressional authority and therefore are not available for inspection. While we were unable to locate these documents, our records indicate a determination letter was issued in July 1942 granting the organization exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate this organization is not a private foundation within the meaning of section 509(a) because it is classified under section(s) 509(a)(2).

Donors may deduct contributions to this organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to the organization or for its 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,



Cindy Westcott  
Manager, Exempt Organizations  
Determinations