
 **IRS** Department of the Treasury  
Internal Revenue Service  
P.O. Box 2508  
Cincinnati OH 45201

In reply refer to: 0248364799  
June 04, 2009 LTR 4168C EO  
94-6132571 000000 00 000  
00017789  
BODC: TE

  
YOUTH HOMES INCORPORATED  
1855 OLYMPIC BLVD STE 225  
WALNUT CREEK CA 94596-5058

Employer Identification Number: 94-6132571  
Person to Contact: Mrs K. Hopton  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of May 26, 2009, regarding your tax-exempt status.

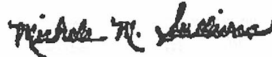
Our records indicate that a determination letter was issued in December 1966, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(03) of the Internal Revenue Code.

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(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Requests, 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, Oper. Mgr.  
Accounts Management Operations I