

District Director

P.O. BOX 941, RM 1112
ATLANTA, GA 30301

Date: **MAR 23 1988**

Employer Identification Number:
56-1454674

Contact Person:
DENNIS PHILLIPS

Contact Telephone Number:
(404) 331-3816

WATAUGA YOUTH NETWORK INC
PO BOX 52-DTS
BOONE, NC 28607

Our Letter Dated:
3-3-86
Caveat Applies:
Yes

Dear Applicant

This modifies our letter of the above date in which we stated that you would be treated as an organization which is not a private foundation until the expiration of your advance ruling period.

Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi). Your exempt status under Code section 501(c)(3) is still in effect.

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of such status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) organization.

If the heading of this letter indicates that a caveat applies, the caveat below or on the enclosure is an integral part of this letter.

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

Letter 1050 (DD/CG)

Internal Revenue Service

Date: July 16, 2005

THE WESTERN YOUTH NETWORK INC
155 WYN WAY
BOONE NC 28607-8553

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:

Michelle Jones 31-07675
Customer Service Specialist

Toll Free Telephone Number:

8:30 a.m. to 5:30 p.m. ET
877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

56-1454674

Dear Sir or Madam:

This is in response to the amendment to your organizations Articles of Incorporation filed with the state on May 19, 2005. We have updated our records to reflect the name change as indicated above.

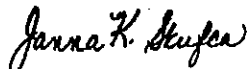
In February 1986 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

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

Sincerely,



Janna K. Skufca, Director, TE/GE
Customer Account Services