

In reply refer to: 0248364843 Aug. 10, 2009 LTR 4168C E0 41-0844871 000000 00 00013295

BODC: TE

UNITED WAY OF WEST CENTRAL MINNESOTA PO BOX 895 WILLMAR MN 56201-0895

52200

Employer Identification Number: 41-0844871 Person to Contact: Ms. Osborne

Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of July 30, 2009, regarding your  $\mathsf{tax}\text{-}\mathsf{exempt}$  status.

Our records indicate that a determination letter was issued in November 1953, 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(s) 509(a)(1) and 170(b)(1)(A)(vi).

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. Sullivas

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