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*Young Performing Artists (YPAs)*  
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Not for Profit  
501 (c) (3) Corporation  
9060 County Road 231  
Wildwood, FL 34785

***Building your Legacy?***

Are you into the Arts or the benefits of the Arts, especially into the lives of children? Do you have a Charitable Giving Plan in place yet? Charitable gifts save on income, capital gains and estate taxes. If you would like to leave a lasting impression of your legacy of supporting the 'Arts', consider a donation to Young Performing Artists (YPAs), Inc.

YPAs, Inc. is a 501 3) c) not-for-profit, statewide focused, state recognized corporation whose mission is to identify and address the specialized needs of young (up to 22 year old) performing and visual artists and to provide creative solutions to youth development.

We encourage the young artists of today who will keep the 'Arts' of tomorrow alive. We assist those who will make the 'Arts' their life's worth and work.

Also, via our creative solutions to youth development component, we partner with schools; collaborate with others in leadership who support arts education; provide local and statewide support of arts education program and provide financial support of arts education.

We have identified approximately 400 of Florida's finest young artists, provided more than \$25,000 in scholarships & awards, \$330,000+ in programming services that integrates 'the 'Arts' in the lives of approximately 6- 8000 children who are not artists. ***Thank you, for your support!***

***Yours For Children,***

*Steele*

***Beverly Steele, Founder***



Please inform your estate planner, attorney & family of your request that donations be made to: Young Performing Artists (YPAs), Inc., 9060 County Road 231, Wildwood, FL 34785.



INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JUL 19 2002

YOUNG PERFORMING ARTISTS  
C/O THE STEELE ORGANIZATION  
9060 COUNTY RD 231  
WILDWOOD, FL 34785

Employer Identification Number:  
59-3474454  
DLN:  
17053082815052  
Contact Person:  
RICHARD R GILL ID# 31468  
Contact Telephone Number:  
(877) 829-5500  
Our Letter Dated:  
January 1998  
Addendum Applies:  
No

Dear Applicant:

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

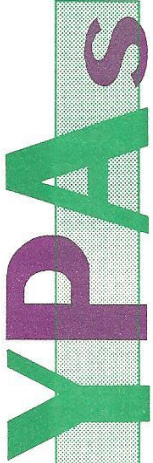
Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are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

Grantors and contributors may rely on this determination unless 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, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Letter 1050 (DO/CG)



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RE: Charitable Giving

As you meet with your clients and begin to discuss safe investment options, we ask that you introduce Young Performing Artists (YPAs), Inc. as one of the solutions for charitable giving.

As your clients demonstrate a need to build, establish and leave a legacy while distributing their assets, we are certain that our quality programming and services would be of interest. Visit our website at [www.youngperformingartists.org](http://www.youngperformingartists.org)

Enclosed are helpful documents including a copy of our Internal Revenue Service 501 c) 3) designation letter.

If any questions, please call me, directly, at 352-603-3409.

Yours For Children,

*Steele*

Beverly Steele, Founder

YPAs



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