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

Date JAN 15 2004

KINGSWOOD YOUTH CENTER PO BOX 697 WOLFEBORO, NH 03896-0000 Employer Identification Number:
02-0509978

DLN:
17053340723043

Contact Person:
ERIC J BERTELSEN ID# 31323

Contact Telephone Number:
(877) 829-5500

Public Charity Status:
170(b)(1)(A)(vi)

Dear Applicant:

Our letter dated April 2001, stated you would be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, and you would be treated as a public charity during an advance ruling period:

Based on our records and on the information you submitted, we are pleased to confirm that you are exempt under section 501(c)(3) of the Code, and you are classified as a public charity under the Code section listed in the heading of this letter.

Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, (880) 829-3676. Information is also available on our Internet Web Site at www.irs.gov.

If you have general questions about exempt organizations, please call our toll-free number shown in the heading between 8:00 a.m. - 6:30 p.m. Eastern time.

Please keep this letter in your permanent records.

sincerely yours,

Lois G. Lerner

Director, Exempt Organizations

Rulings and Agreements