



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
PO Box 2508
Cincinnati, OH 45201

Date: MAR 15 2017

SHERMAN LAKE YMCA OUTDOOR CENTER
c/o WENDY HOLT VLUWER
45 OTTAWA SW STE 1100
GRAND RAPIDS, MI 49503

Employer ID number:
38-3167869
Person to contact / ID number:
Kimberly Kitchens
ID# 0203170
Contact telephone number:
1-877-829-5500
Form 990/990-EZ/990-N required:
Yes

Dear Applicant:

In your letter dated November 28, 2016, you requested reclassification of foundation status as a public charity.

Our records indicate you are tax exempt under IRC Section 501(c)(3). You're currently classified as a public charity described in IRC Section 509(a)(3).

Based on the information you provided, we determined you meet the requirements for classification as a public charity described in IRC Section 509(a)(2).

Because your tax-exempt status wasn't under consideration, you continue to be classified as an organization exempt from federal income tax under IRC Section 501(c)(3).

This letter could help resolve questions on your foundation status. Keep it for your records.

We sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeffery I. Cooper".

Jeffery I. Cooper
Director, Exempt Organizations
Rulings and Agreements