

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: August 3, 2005

Person to Contact:

Karen Craig – ID# 31-07971

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:

65-0238526

Mental Health Community Center Inc
240B S Tuttle Ave
Sarasota, FL 34237

Dear Sir or Madam:

This is in response to your request of June 7, 2005, regarding your tax-exempt status.

Our records indicate that in April 1991 we issued a determination letter that recognized you as exempt from Federal income tax. Our records also indicate that you are currently exempt under section 501(c)(3) of the Internal Revenue Code and are classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records further indicate that contributions to you 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,



Cindy M. Westcott,
Manager, EO Determinations