

# SECURITIES AND EXCHANGE COMMISSION

## FORM 24F-2NT

Registration of securities by certain investment companies. Declaration of election Rule 24f-2 notice.

Filing Date: **1994-01-26** | Period of Report: **1993-11-30**  
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### FILER

#### **IDS HIGH YIELD TAX EXEMPT FUND INC /MN/**

CIK: **310187** | IRS No.: **411347174** | State of Incorporation: **MN** | Fiscal Year End: **1231**  
Type: **24F-2NT** | Act: **33** | File No.: **002-63552** | Film No.: **94502823**

Business Address  
*80 SOUTH 8TH STREET  
T33/52  
MINNEAPOLIS MN 55440  
6123722772*

January 26, 1994

Securities and Exchange Commission  
Attention: Document Control - EDGAR  
450 Fifth Street, N.W.  
Washington, D.C. 20549-1004

RE: Rule 24f-2 Notice for  
IDS High-Yield Tax-Exempt Fund, Inc.  
SEC File No. 2-63552/811-2901

Commissioners:

- [i] In accordance with the provisions of Rule 24f-2, IDS High Yield Tax-Exempt Fund, Inc. hereby files its Rule 24f-2 Notice for the fiscal year ended November 30, 1993 ("Fiscal Year").
- [ii] Amount of securities registered other than under 24f-2 which were unsold at the beginning of the fiscal year\* \$0
- [iii] Amount of securities registered during the fiscal year other than under 24f-2\*\* \$0
- [iv] Amount of securities sold during the fiscal year\*\*\* \$275,748,892
- [v] Amount of securities sold pursuant to 24f-2 \$275,748,892
- [vi] Fee \$275,748,892 x 0.0003448 \$95,085.82

\* 0 shares x \$5.03 on January 19, 1994

\*\* 0 shares x \$5.03 on January 19, 1994

\*\*\* Sales of \$1,029,957,296 minus redemptions of \$754,208,404

Enclosed please find an opinion of counsel and a check for the filing fee in the amount of \$95,085.82.

If there are any questions, please contact the undersigned.

Very truly yours,

IDS High Yield Tax-Exempt Fund, Inc.

Leslie L. Ogg  
Vice President, General Counsel and Treasurer

LLO/CW/cah

Enclosures

EXHIBIT INDEX

(b) (10) OPINION OF COUNSEL

January 25, 1994

IDS High Yield Tax-Exempt Fund, Inc.  
IDS Tower 10  
Minneapolis, Minnesota 55440

Gentlemen:

I have examined the Articles of Incorporation and the By-Laws of the company and all necessary certificates, permits, minute books, documents and records of the Company, and the applicable statutes of the state of Minnesota, and it is my opinion:

- (a) That the Company is a corporation duly organized and existing under the laws of the State of Minnesota with an authorized capital stock of 10,000,000,000 shares, all of \$.01 par value, that such shares may be issued as full or fractional shares and that on November 30, 1993, 1,414,963,728 shares were issued and outstanding;
- (b) That all such authorized shares are, under the laws of the State of Minnesota, redeemable as provided in the Articles of Incorporation of the Company and upon redemption shall have the status of authorized shares and unissued shares;
- (c) That the Company registered on April 24, 1979, an indefinite number of shares pursuant to Rule 24f-2 and is herewith filing a Rule 24f-2 Notice covering the shares during its Fiscal Period ended November 30, 1993; and
- (d) That shares which were sold at not less than their par value and in accordance with applicable federal and state securities laws were legally issued, fully paid and nonassessable.

I hereby consent that the foregoing opinion may be used in connection with the Rule 24f-2 notice.

Very truly yours,

Leslie L. Ogg  
Attorney at Law  
901 S. Marquette Ave., Suite 2810  
Minneapolis, Minnesota 55402-3268