



Entered

## BOY SCOUTS OF AMERICA

National Office  
1325 West Walnut Hill Lane  
P.O. Box 152079, Irving, Texas 75015-2079  
972-580-2000

April 16, 2007

Thomas R. Harrington  
Scout Executive  
Minsi Trails Council, BSA  
P.O. Box 20624  
Lehigh Valley, PA 18002-0624

Council #502

Re: Requests for information regarding your council's federal tax-exempt status

Dear Tom:

This letter clarifies the tax-exempt status of your council. Boy Scouts of America is recognized as a public charity and tax exempt under IRC Section 501(c)(3) and IRC Section 170 (b)(1)(A)(iv). We are not a private foundation as described in IRC Section 509(a). A copy of our current tax-exempt determination letter is attached.

For tax purposes, your council is a bona fide subordinate organization of the Boy Scouts of America, in good standing, and is covered by the Boy Scouts of America's group exemption ruling (No. 1761). Though the council is a separate entity and responsible for its own independent audit, our exemption ruling extends to your council the same recognition of tax-exempt status as the Boy Scouts of America.

Each year, the Boy Scouts of America national office submits to the IRS in electronic format a list of approved subordinate organizations which includes all local councils and their endowment trusts. Your council's information appeared as follows:

### LIST OF SUBSIDIARY ACCOUNTS FOR GEN 1761

EIN	FR	NAME OF ORGANIZATION	CHAPTER NAME	CARE OF NAME	ADDRESS	CITY	ST	ZIP
23-1708585	1	BOY SCOUTS OF AMERICA	502-MINSI-TRAILS-COUNCIL		991 POSTAL RD	ALLENTOWN	PA	181099516910

On behalf of the many young men and women you serve in your council area, thank you again for all you do for Scouting.

Sincerely,

Roy L. Williams  
Chief Scout Executive



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Council # 502

Re: Requests for information regarding your council's federal tax-exempt status.

Dear Tom:

New rules for participation in the Combined Federal Campaign require a letter from the Chief Scout Executive certifying that your council is a "bona fide" chapter or affiliate in good standing, and that the council is covered by the BSA's group 501(c)(3) tax exemption. Many United Ways are also requiring such documentation. The attached letter from the Chief Scout Executive, together with the attached copy of our group exemption letter from the IRS, should be sufficient for governments, taxing entities, corporations, and foundations that require proof of the council's tax-exempt status.

Please keep these materials on file for your council's use during the next year.

As in the past, our group exemption extends only to the Boy Scouts of America's national, regional, and local council operations -- not packs, troops, or other units. Generally, the list includes one tax identification number for each council and one for each council's endowment trust. If the list of your council's tax identification numbers is inaccurate, please send me a letter detailing what changes need to be made.

Anyone with questions about the council's inclusion in our group exemption is welcome to call me at 972-580-2214.

Sincerely,

Benjamin C. Stahmann  
Associate Director, Tax and Legal Services  
National BSA Foundation

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

Department of the Treasury

Date: MAR 23 2007

BOY SCOUTS OF AMERICA  
% CONTROLLER S405  
1325 W WALNUT HILL LN  
LRVING TX 75038

Person to Contact:  
Barb Herald  
ID #31-02637  
Toll Free Telephone Number:  
877-829-5500  
Employer Identification Number:  
22-1576300  
Group Exemption Number:  
1761

Dear Sir or Madam:

This is in response to your letter of February 7, 2007, regarding your tax-exempt status.

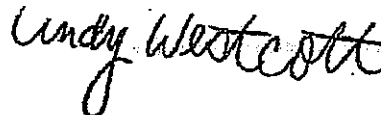
Our records indicate that a determination letter was issued in November 1965 that recognized you as exempt from Federal income tax. Our records further indicate that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Based on the information supplied, we recognized the subordinates named on the list you submitted as exempt from Federal income tax under section 501(c)(3) of the Code.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Cindy Westcott  
Manager, Exempt Organizations  
Determinations