

INTERNAL REVENUE SERVICE
District Director

DEPARTMENT OF THE TREASURY
1100 Commerce St., Dallas, TX 75242

Boy Scouts of America
National Council
c/o Controller Division
1325 W. Walnut Hill Ln.
Irving, TX 75038-3008

Person to Contact:
Barbara Mitchell

Telephone Number:
(214) 767-6023

Refer Reply to:
Mail Code 4940 DAL

Date:
March 27, 1996

EIN:
22-1576300

Dear Sir or Madam:

Our records show that Boy Scouts of America National Council is exempt from Federal Income Tax under Group Ruling Number 1761 section 501(c)(3) of the Internal Revenue Code. This exemption was granted November 1965 and remains in full force and effect. You are the parent organization for this group exemption. The parent organization determines which organizations are covered under this group ruling exemption.

The requirements for maintaining your group exemption include furnishing us current information about each subordinate unit under your general supervision or control. The updated information must be received by the Internal Revenue Service at least 90 days before the close of your accounting period.

We have classified your organization as one that is not a private foundation within the meaning of Section 509(a) of the Internal Revenue Code because you are an organization described in section 170(b)(1)(A)(vi).

If we may be of further assistance, please contact the person whose name and telephone number are shown above.

Sincerely,



W. Mann
Chief, Employee Plans *set*
and Exempt Organization Customer
Service Section