



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

Timothy M. Cooper
Scout Executive
Greater Alabama Council, BSA
516 Liberty Parkway
P.O. Box 43307
Birmingham, AL 35243-0307

Council # 1

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

Dear Tim:

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
63-0302107	1	BOY SCOUTS OF AMERICA	001 GREATER ALABAMA COUNCIL		516 LIBERTY PKWY	BIRMINGHAM	AL	352427531161
63-6070457	2	BOY SCOUTS OF AMERICA	001 GREATER ALABAMA COUNCIL TRUST		2211 DRAKE AVE SW	HUNTSVILLE	AL	358055109112
63-6137616	2	BOY SCOUTS OF AMERICA	001 GREATER ALABAMA COUNCIL TRUST 1		PO BOX 1000	ANNISTON	AL	362021000006
63-0814485	1	BOY SCOUTS OF AMERICA	001 GREATER ALABAMA COUNCIL TR FUND % FIRST ALABAMA BANK OF BIRMINGHAM		516 LIBERTY PKWY	BIRMINGHAM	AL	352427531161

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