

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

Department of the Treasury

Date: JUN 17 2008

Person to Contact:

Sally Froehle ID# 31-08058

Toll Free Telephone Number:

877-829-5500

Employer Identification Number:

13-5562976

Group Exemption Number:

3514

Boys & Girls Clubs of America
% Alison L Murphy
1275 Peachtree Street NE
Atlanta, GA 30309

Dear Sir or Madam:

This is in response to your letter of June 9, 2008 regarding your tax-exempt status.

Our records indicate that a determination letter was issued in August 1999 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