



Kerry P. Russell
Finance Team Leader
Chief Financial Officer

baptistgeneralconventionofoklahoma

April 24, 2007

Gentlemen:

Enclosed is a copy of a letter from the Internal Revenue Service dated November 19, 2003 regarding our organizations tax exempt status.

As stated in paragraphs 2 through 4, the Baptist General Convention of the State of Oklahoma (BGCO) and its listed subordinates are exempt from federal income tax under Section 501 (c)(3) of the Internal Revenue Code. Further, donors to each organization listed may deduct such donations as provided in Section 170 of the code.

Please be advised that the Oklahoma Baptist Homes for Children, Inc. (OBHC) is listed as an affiliate of the BGCO and is therefore included in the group exemption affirmed in paragraph 3 of the IRS letter. This recognition entitles OBHC to all of the benefits and responsibilities discussed in the enclosed letter.

Should you have any further questions contact me at 405/942-3800 ext. 4535.

Sincerely,



Kerry Russell

KR:gn

Enclosure

COPY

25:24

Internal Revenue Service

Date: November 19, 2003

Baptist General Convention of the State of Oklahoma
3800 N May
Oklahoma City, OK 73112-6506

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:

Dalphone Naegele 31-04012
Customer Service Specialist

Toll Free Telephone Number:

8:00 a.m. to 6:30 p.m. EST
877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

73-0621888

Group Exemption Number:

1720

Dear Sir or Madam:

This is in response to your request of November 19, 2003 regarding a copy of your organization's group exemption letter.

In March 1965 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Based on the information submitted, we recognized the subordinates named on the list your organization supplied as exempt from federal income tax under section 501(c)(3) of the Code. Also, we classified those subordinates as organizations that are not private foundations because they are organizations of the type described in sections 509(a)(1) and 170(b)(1)(A)(i) of the Code.

Donors may deduct contributions to your organization's subordinates as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to the subordinates or for their 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.

Your organization and its subordinates are not required to file federal income tax returns unless subject to the tax on unrelated business income under section 511 of the Code. If subject to this tax, the organization must file an income tax return on Form 990-T, *Exempt Organization Business Income Tax Return*. In this letter, we are not determining whether any of your organization or its subordinates' present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

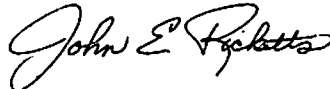
Unless specifically excepted, your organization and its subordinates are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid each employee during a calendar year. This does not apply, however, if your organization makes or has made a timely election under section 3121(w) of the Code to be exempt from such tax. Your organization and its subordinates are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Baptist General Convention of the State of Oklahoma
73-0621888

Section 6104 of the Internal Revenue Code requires organizations that received recognition of exemption on July 15, 1987, or later, to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. Organizations that received recognition of exemption before July 15, 1987, and had a copy of their exemption application on July 15, 1987, are also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. For additional information on disclosure requirements, please refer to Internal Revenue Bulletin 1999 - 17.

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

Sincerely,

A handwritten signature in cursive script that reads "John E. Ricketts".

John E. Ricketts, Director, TE/GE
Customer Account Services