



J. Carlton Courter, III
Commissioner

COMMONWEALTH of VIRGINIA
Department of Agriculture and Consumer Services
Division of Consumer Protection

Office of Consumer Affairs

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<http://www.state.va.us/~vdacs/vdacs.htm>

December 8, 1997

Mr. Donnie E. Wheatley
Executive Director
Boys Home, Inc.
306 Boys' Home Road
Covington, Virginia 24426

Dear Mr. Wheatley:

This is in response to a telephone conversation between Mr. Hancock and me on November 4, 1997. In that conversation, Mr. Hancock detailed the reasons he believes your organization is in fact included in that part of the Virginia Solicitation of Contributions law that states "This definition shall not be deemed to include (l) any church or convention or association of churches" and therefor should be exempt from registration. This was in spite of the Internal Revenue Service determination that your organization is not part of or associated with a church.

A further review of your organization and it's relationship with the Protestant Episcopal Church revealed an apparent conflict in the position taken by the IRS. The IRS determination letter referenced several sections of the Internal Revenue Code that exclude an organization from being classified as a church. However, the apparent acceptance of the claims made in Mr. Lowen's letter of November 12, 1991 by the IRS evidenced by their failure to contest those claims, seemed to support your position. A thorough review of the language contained in your organizations Articles of Incorporation and Bylaws revealed that the organization met the intent and spirit of that portion of the Law that exempts churches. A decision has been made to accept the Articles of Incorporation and Bylaws as sufficient justification to grant your organization an exemption as a church associated organization.

If I can be of any further assistance, please feel free to contact me at (804) 371-0392.

Sincerely,

A handwritten signature in black ink, appearing to read "Lee F. McNutt", with a long horizontal line extending to the right.

Lee F. McNutt
Charitable Registration Analyst
Office of Consumer Affairs