

**Internal Revenue Service**

**Department of the Treasury**

**P. O. Box 2508  
Cincinnati, OH 45201**

**Date: March 5, 2003**

**Person to Contact:**  
Stephanie Broach-Camp 31-04022  
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:**  
16-0844808

**Girl Scouts-Seven Lakes Council, Inc.  
300 RT 318  
Phelps, NY 14532**

**Dear Sir or Madam:**

This is in response to the amendment to your organization's Articles of Incorporation filed with the state on April 6, 2000. We have updated our records to reflect the name change as indicated above.

Our records indicate that a determination letter issued in December 1962 granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

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

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

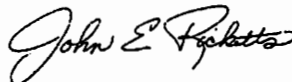
The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. If your organization had a copy of its application for recognition of exemption on July 15, 1987, it is also required to make available for public 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. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

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

This letter affirms your organization's exempt status.

Sincerely,



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

## CERTIFICATE OF CHANGE OF

GIRL SCOUTS OF NYPENN PATHWAYS, INC.

*(Insert Name of Domestic Corporation)*

Under Section 805-A of the Business Corporation Law

**FIRST:** The name of the corporation is:

GIRL SCOUTS OF NYPENN PATHWAYS, INC.

If the name of the corporation has been changed, the name under which it was formed is:

SEVEN LAKES GIRL SCOUT COUNCIL, INC.

**SECOND:** The certificate of incorporation was filed by the Department of State on:

May 23, 1961

**THIRD:** The change(s) effected hereby are: *(Check appropriate statement(s))*

The county location, within this state, in which the office of the corporation is located, is changed to: Onondaga

The address to which the Secretary of State shall forward copies of process accepted on behalf of the corporation is changed to read in its entirety as follows:

8170 Thompson Road  
Cicero, New York 13039

The corporation hereby: *(Check one)*

Designates

as its registered agent upon whom process against the corporation may be served.

The street address of the registered agent is:

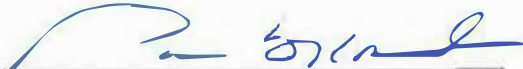
Changes the designation of its registered agent to:

The street address of the registered agent is:

Changes the address of its registered agent to:

Revokes the authority of its registered agent.

**FOURTH:** The change was authorized by the board of directors.

  
*(Signature)*

Pamela J. Hyland

*(Name of Signer)*

President and CEO

*(Title of Signer)*

**CERTIFICATE OF CHANGE  
OF**

GIRL SCOUTS OF NYPENN PATHWAYS, INC.

*(Insert Name of Domestic Corporation)*

**Under Section 805-A of the Business Corporation Law**

Filer's Name Hancock Estabrook, LLP (JAM)

Address 1500 AXA Tower I, 100 Madison Street

City, State and Zip Code Syracuse, New York 13202

NOTE: This form was prepared by the New York State Department of State. You are not required to use this form. You may draft your own form or use forms available at legal stationery stores. The Department of State recommends that all documents be prepared under the guidance of an attorney. The certificate must be submitted with a \$30 filing fee.

*For Office Use Only*