



EVANGELICAL LUTHERAN CHURCH IN AMERICA

8765 West Higgins Road • Chicago, Illinois 60631-4101 • Internet: sec@elca.org
Telephone: 773.380.2800 or 800.638.3522 • Facsimile: 773.380.2977

Evangelical Lutheran Church in America
Group Exemption Number: 9386

CERTIFICATION OF FEDERAL INCOME TAX EXEMPTION ***for***

Camp Lutherwood
22960 Highway 36
Cheshire, Oregon
EIN: 93-0587009

Camp Lutherwood is an affiliated entity recognized by the ELCA as being included under our Group Exemption Ruling. This inclusion establishes that this entity is exempt from Federal Income Tax under Section 501(c)(3) of the Internal Revenue Code and is not a private foundation as defined in Code Section 509(a). The four-digit Group Exemption Number 9386 is the same for the ELCA, its synods, its congregations, and its related entities. The nine-digit Employer Identification Number is different for each synod, for each congregation, and for other employing entities. The nine-digit number is used, for example, when federal withholding and Social Security contributions are filed by the employer.

The IRS issued the attached Group Exemption Letters (*dated April 5, 1988, and July 13, 1988*) to the ELCA. In accordance with the terms of the April 5, 1988, letter, entities affiliated with ELCA are exempt from Federal Income Tax under ELCA's Group Exemption Ruling.

January 25, 2008

Very truly yours,

Phillip H. Harris
General Counsel

Attachments

April 5, 1988, ELCA Group Ruling Recognition
July 13, 1988, ELCA GEN Assigned