



KOPON AIRDO, LLC
ATTORNEYS AT LAW

Cristo Rey Network

233 SOUTH WACKER DRIVE, SUITE 4450 CHICAGO, ILLINOIS 60606
312.506.4450 FAX 312.506.4460 **KOPONAIRDO.COM**

P. Patrick Cella
Writer's Direct Line:
(312) 506-4476
Writer's E-Mail:
pcella@koponairdo.com

May 11, 2011

VIA FACSIMILE

Fidelity Charitable Gift Fund
Attn: Stephanie Buckley
PO Box 770001
Cincinnati, OH 45277
Fax No: 877-665-4274

Re: *Cristo Rey Network*

Dear Ms. Buckley:

It has come to my attention that the Fidelity Charitable Gift Fund has requested some assurances from the Cristo Rey Network regarding its status as a functionally integrated supporting organization pursuant to U.S. Treasury Regulation Section 1.509(a)-4(i)(3)(ii). Pursuant to this request, Robert Birdsell, President and CEO of the Cristo Rey Network, has asked me to provide a written opinion letter concerning the Cristo Rey Network's status as a Functionally Integrated Type III Supporting Organization pursuant to U.S. Treasury Regulation Section 1.509(a)-4(i)(3)(ii). My firm, Kopon Airdo, LLC, as well as our former firm, Cremer, Kopon, Shaughnessy, & Spina, LLC, have provided legal counsel to the Cristo Rey Network for several years.

I have consulted with Jack Crowe, general counsel for the Cristo Rey Network, and I have examined the Cristo Rey Network's Articles of Incorporation as amended on January 14, 2003, its Form 1023 Application for Recognition of Exemption under 501(c)(3) of the Internal Revenue Code, its February 18, 2003, IRS Determination Letter, its 2006, 2007, and 2009 Form 990 Tax Returns, the Cristo Rey Network Bylaws as amended on June 11, 2003, the Cristo Rey Network Membership Agreement, as well as the Cristo Rey Network Annual Report for 20007-2008 and the information listed on the Cristo Rey Network website, www.cristoreynetwork.org.

As you may know, the Cristo Rey Network has been established for the charitable purpose of promoting and supporting Catholic secondary schools that provide quality college preparatory education to low-income students. The Cristo Rey Network achieves its mission through supporting its member schools by coordinating a Mission Effectiveness Program, offering professional development and training, seeking funding and resources, promoting

Stephanie Buckley
Fidelity Charitable Gift Fund
May 11, 2011

ongoing spiritual formation, and fostering the sharing of best practices. But for the Cristo Rey Network, these tasks, as well as many others, would be engaged in by the member schools (supported organizations).

Therefore, it is my reasoned opinion, based on all of the information noted above, that the Cristo Rey Network is a Functionally Integrated Type III Supporting Organization pursuant to U.S. Treasury Regulation Section 1.509(a)-4(i)(3)(ii).

If you have any other questions or concerns regarding the Cristo Rey Network, please do not hesitate to contact me at my number listed above, or contact Robert Birdsell or Robert Cummings at the Cristo Rey Network.

Very truly yours,

A handwritten signature in black ink, appearing to be 'P. Patrick Cella', with a long horizontal line extending to the right.

P. Patrick Cella

PPC

cc: Mr. Robert Birdsell (via U.S. Mail and facsimile 312/784-7201)
Mr. Jack Crowe (via U.S. Mail and facsimile 312/784-7201)
✓ Ms. Brenda Shulze (via U.S. Mail and facsimile 312/784-7201)

Entered



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August 12, 2009

VIA FEDERAL EXPRESS

Ms. Yvonne Engel
Bradley Foundation
1241 N. Franklin Place
Milwaukee, WI 53202

Re: Cristo Rey Network Grant

Dear Ms. Engel:

It has come to my attention that the Bradley Foundation has requested some assurances from the Cristo Rey Network regarding its status as a functionally integrated supporting organization pursuant to U.S. Treasury Regulation Section 1.509(a)-4(i)(3)(ii). Pursuant to this request, Robert Birdsell, President and CEO of the Cristo Rey Network, and Robert Cummings, Vice President of Advancement for the Cristo Rey Network, have asked me to provide a written opinion letter concerning the Cristo Rey Network's status as a Functionally Integrated Type III Supporting Organization pursuant to U.S. Treasury Regulation Section 1.509(a)-4(i)(3)(ii). My firm, Kopon Airdo, LLC, as well as our former firm, Cremer, Kopon, Shaughnessy, & Spina, LLC, have provided legal counsel to the Cristo Rey Network for several years.

I have consulted with both Mr. Birdsell and Mr. Cummings, and I have examined the Cristo Rey Network's Articles of Incorporation as amended on January 14, 2003, its Form 1023 Application for Recognition of Exemption under 501(c)(3) of the Internal Revenue Code, its February 18, 2003, IRS Determination Letter, its 2006 and 2007 Form 990 Tax Returns, the Cristo Rey Network Bylaws as amended on June 11, 2003, the Cristo Rey Network Membership Agreement, as well as the Cristo Rey Network Annual Report for 20007-2008 and the information listed on the Cristo Rey Network website, www.cristoreynetwork.org.

As you may know, the Cristo Rey Network has been established for the charitable purpose of promoting and supporting Catholic secondary schools that provide quality college

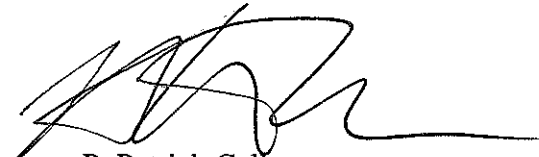
Ms. Yvonne Engel
Bradley Foundation
August 12, 2009

preparatory education to low-income students. The Cristo Rey Network achieves its mission through supporting its member schools by coordinating a Mission Effectiveness Program, offering professional development and training, seeking funding and resources, promoting ongoing spiritual formation, and fostering the sharing of best practices. But for the Cristo Rey Network, these tasks, as well as many others, would be engaged in by the member schools (supported organizations).

Therefore, it is my reasoned opinion, based on all of the information noted above, that the Cristo Rey Network is a Functionally Integrated Type III Supporting Organization pursuant to U.S. Treasury Regulation Section 1.509(a)-4(i)(3)(ii).

If you have any other questions or concerns regarding the Cristo Rey Network, please do not hesitate to contact me at my number listed above, or contact Robert Birdsell or Robert Cummings at the Cristo Rey Network.

Very truly yours,



P. Patrick Cella

cc: Ms. Cynthia Friauf (via Federal Express)
Vice President of Finance
Bradley Foundation
1241 N. Franklin Place
Milwaukee, WI 53202

Mr. Robert Birdsell (via facsimile & U.S. Mail)
Mr. Robert Cummings (via facsimile & U.S. Mail)

Entered

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: MAY 16 2003

CRISTO REY NETWORK
2050 N CLARK ST
CHICAGO, IL 60614-4788

Employer Identification Number:
04-3730980

DLN:

17053017005013

Contact Person:

TERRY KAYE

ID# 31038

Contact Telephone Number:
(877) 829-5500

Accounting Period Ending:
June 30

Form 990 Required:
Yes

Addendum Applies:
Yes

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(3).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, if you are involved in an excess benefit transaction, that transaction might be subject to the excise taxes of section 4958. Additionally, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please contact your key district office.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(3) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the

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CRISTO REY NETWORK

part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(3) organization.

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 Code sections 2055, 2106, and 2522.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so be sure your return is complete before you file it.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

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CRISTO REY NETWORK

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you 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 present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.


If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

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CRISTO REY NETWORK

This letter supersedes our letter of February 18, 2003. We have corrected your accounting period to be June 30.

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