

Internal Revenue Service
Washington, DC 20244

Date:

In reply refer to:

JUN 21 1972

T:MS:EO:R:2

Entered in PCG

Edgewood College
855 Woodrow Street
Madison, Wisconsin 53711

DO 41 EIN 39-0806202N

— Gentlemen:

Reference is made to your letter dated May 17, 1972, in which you express a need for something to document your status as an organization exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. From your statement regarding requests by potential grantor foundations that you furnish them with a copy of a letter from us "which extends to Edgewood College its charitable exemption status as a non-profit educational institution," it appears that you also wish to document your status as an organization that is not a private foundation as described in section 509(a) of the Code.

Please be advised that our records show that a supplemental group exemption letter dated September 2, 1971 was sent by us to the United States Catholic Conference, 1312 Massachusetts Avenue, N.W., Washington, D.C., 20005. In that letter we held that the agencies and instrumentalities and the educational, charitable and religious institutions operated, supervised or controlled by or in connection with the Roman Catholic Church in the United States or its territories or possessions, appearing in the Official Catholic Directory for 1971, are exempt from Federal income tax under section 501(c)(3) of the Code.

Your organization appears in the 1971 Official Catholic Directory in the section under the Diocese of Madison, Wisconsin, at page 450.

Please also be advised that in 1970 the Internal Revenue Service issued two letters to the United States Catholic Conference at the Washington, D.C. address. The cumulative effect of those letters, both of which are still valid, was to declare that the Roman Catholic organizations, on whose behalf notifications had been made by the United States Catholic Conference to the Internal Revenue Service, are not private foundations, as that term is defined in section 509(a) of the Code.

(2)

Re: Edgewood College

The originals of all three above-described communications should be in the possession of Mr. William R. Consedine, General Counsel of the United States Catholic Conference. It seems reasonable to assume that his office would furnish you copies of the letters upon request. His telephone number is Area Code 202,659-6690.

Donors may deduct contributions to the agencies, instrumentalities and institutions referred to above, as provided by section 170 of the Code. Bequests, legacies, devises, transfers or gifts to them or for their use are deductible for Federal estate and gift tax purposes under sections 2055, 2106 and 2522 of the Code.

Since you are listed in the Directory, the letters are applicable to you so long as your parent organization continues to submit information on an annual basis necessary to maintain a group ruling. No further action by you is necessary at this time.

We are sending a copy of this letter to the District Director, St. Paul, Minnesota. He is your key District Director for Exempt Organization matters. Any question regarding your status or deductibility of contributions should be addressed to him.

Sincerely yours,

J. A. Tedesco

Chief, Rulings Section
Exempt Organizations Branch