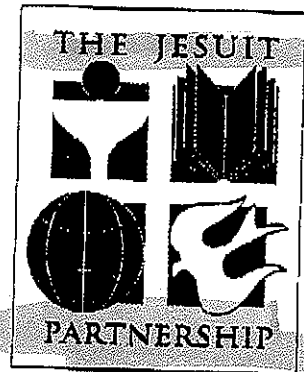




Entered in PCG

#981236

3400 W. Wisconsin Ave.
P.O. Box 08277
Milwaukee, WI 53208
Fax: 414-937-6950
Voice: 414-937-6955

ENTD OCT 26 1998

Fax Message

Attention: Br. Jim Holub

Company: Home Boyz Graphics

From: Betsy Johnson

Date: October 21, 1998

Fax #: 645-3733

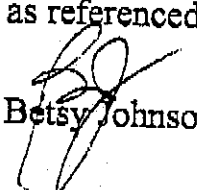
Subject: Request for 501(c)3 Letter of determination

You should receive 4 pages, including this cover sheet. If you do not receive all the pages, please call the number above.

Comments:

Jim,

Attached are: page 1 & 2 of letter, copy of listing in the Catholic Directory as referenced in the letter. Please call if any questions.


Betsy Johnson

Internal Revenue Service

District Delaware-Maryland District
Director

Department of the Treasury

31 Hopkins Plaza, Baltimore, MD 21201

Telephone: (410) 962-6058

► July 18, 1997

Ms. Deirdre Halloran
Associate General Counsel
United States Catholic Conference
3211 4th Street, N.E.
Washington, D.C. 20017-1194

Dear Ms. Halloran:

- In a ruling dated March 25, 1946, we held that the agencies and instrumentalities and all educational, charitable and religious institutions operated, supervised, or controlled by or in connection with the Roman Catholic Church in the United States, its territories or possessions appearing in the Official Catholic Directory for 1946, are entitled to exemption from federal income tax under the provisions of section 101(6) of the Internal Revenue Code of 1939, which corresponds to section 501(c)(3) of the 1986 Code. This ruling has been updated annually to cover the activities added to or deleted from the Directory.

The Official Catholic Directory for 1997 shows the names or addresses of all agencies and instrumentalities and all educational, charitable, and religious institutions operated by the Roman Catholic Church in the United States, its territories and possessions in existence at the time the Directory was published. It is understood that each of these is a non-profit organization, that no part of the net earnings thereof inures to the benefit of any individual, that no substantial part of their activities is for promotion of legislation, and that none are private foundations under section 509(a) of the Code.

Based on all information submitted, we conclude that the agencies and instrumentalities and educational, charitable, and religious institutions operated, supervised or controlled by or in connection with the Roman Catholic Church in the United States, its territories or possessions appearing in the Official Catholic Directory for 1997 are exempt from federal income tax under section 501(c)(3) of the Code.

Donors may deduct contributions to the agencies, instrumentalities and institutions referred to above, as provided by section 170 of the Code. Requests, 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.

-2-

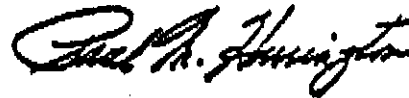
Ms. Deirdre Halloran

Beginning January 1, 1984, unless specifically excepted, you and your subordinates must pay tax under the Federal Insurance Contributions Act. (Social Security taxes) for each employee who is paid \$100 or more in a calendar year. You and your subordinates are not liable for tax under the Federal Unemployment Tax Act (FUTA).

Next year, within 90 days before the close of your annual accounting period, or by May 31, the date established by our letter of April 28, 1975, which gave an extension of time to file the information, please send one copy of the Official Catholic Directory of 1997 for each Internal Revenue District in which one or more of your subordinates are located, with four additional copies to this office.

The conditions concerning the retention of your group exemption as set forth in our previous determination letter of August 17, 1983 remain in full force and effect.

Sincerely yours,



Paul M. Harrington
District Director

Milwaukee and United Church of Christ, Plymouth, St. Casimir's and St. Mary Graciosa. Total Assisted 476; Total Staff 2.

Foundation for Religious Retirement, Inc., 3196 S. Superior St., 53207-3000. Tel: 414-483-9128; Fax: 414-483-9130. Mary Frances Lewis, Exec. Dir. Raises funds to fulfill the needs of retired women religious in the Milwaukee Archdiocese.

Franciscan Pilgrimage Programs, Inc., 1848 S. 37th St., 53218-1734. Tel: 414-353-9970. Rev. Roch Niamer, O.F.M., Pres. Operates a Catholic Franciscan Pilgrimage Program for religious men and women, leaders in Franciscan based institutions, members of the Secular Franciscan Order and others who desire to deepen their Franciscan values and spirituality.

Franciscan Seniors, Kenosha, Inc., 5325 W. Burlington St., 53110. Tel: 530-462-9271. Robert J. Clinek, Pres.; Garth Seehawer, Contact Person. Franciscan Sisters, Daughters of the Sacred Hearts of Jesus and Mary of Wheaton, IL.

House of Peace, 1703 W. Walnut St., 53205-1616. Tel: 414-935-1300. Rev. Al Velle, O.F.M.Cap., Co-Dir.; Matthew Gottschalk, O.F.M.Cap., Co-Dir.; Bro. Bonker T. Ash, O.F.M.Cap., Dir. Emeritus. In res., Rev. Martin Pabla, O.F.M.Cap. Total Assisted 3,000; Total in Residence 4; Total Staff 4.

International Institute of the Heart of Jesus, 7236 Wellauer Dr., 53213-3666. Tel: 414-475-2824. Dennis J. Brand (USA), Exec. Vice Pres. & Treas.; Rev. Roger Vekemans, S.J. (Chile), Pres.; Rev. Magr. Walter O. Korn (USA), Vice Pres. & Sec.

The Jesuit Partnership, 3400 W. Wisconsin Ave., 53208. Tel: 424-937-6956. Rev. E. M. Dutkiewicz, S.J., Treas.; Warren J. Sasama, S.J., Pres.

Korean Catholic Community, 1843 W. Windlake Ave., 53213. Tel: 414-979-6419. Rev. Augustine Park.

McFurges Lifelong Learning Institute, Inc., 1501 S. Layman Blvd., 53215. Tel: 414-383-3550. Continuing Education Program for older adults. Marion K. Hook, Exec. Dir.; Sr. Celia Schults, Admin. Asst. **M.F.S.I., Inc.**, 3801 W. Highland Blvd., 53208. Wilfred F. Loebig, Jr., Pres. Sponsored by Franciscan Sisters, Daughters of the Sacred Hearts of Jesus and Mary, Wheaton, IL.

Milwaukee Archdiocese Program, Inc., 1506 W. Pierce St., 53204. Tel: 414-843-5108. Dennis J. Purcell, Ed., Legal Counsel. Sponsored by the School Sisters of St. Francis; Sisters of St. Francis of Assisi; School Sisters of Notre Dame.

Purpose: To provide adult literacy education to economically and educationally disadvantaged adults in the Greater Milwaukee area. Total Assisted 400; Total Staff 13.

Milwaukee Archdiocesan Council of Deacons, P.O. Box 07812, 53207-0812. Advisory/Governing Board of Deacons. Deacon Gerald R. Ponce, Pres.

Milwaukee Archdiocesan Elementary Principals' Association, 3501 S. Lake Dr., P.O. Box 07912, 53201-0912. Tel: 414-284-2682. Ms. Helen Gillis, Coord. & Contact Person.

National Association of Catholic Chaplains, 3501 S. Lake Dr., P.O. Box 07473, 53207-0473. Tel: 414-483-4896; Fax: 414-483-6712. Rev. Joseph J. Driscoll (BO), Exec. Dir.

National Office of Post-Abortion Reconciliation and Healing, Inc., 3501 S. Lake Dr., P.O. Box 07477, 53207-0477. Tel: 414-483-4141; Fax: 414-483-7378. Victoria M. Thorn, Pres. Total Assisted 2,400; Total Staff 3.

O.R. Services, Inc., 1128 S. 70th St., Ste. 5306, P.O. Box 14970, 53214-0970. Tel: 414-486-2500. Mr. Wilfred F. Loebig, Jr., Pres. Sponsored by Franciscan Sisters, Daughters of the Sacred Hearts of Jesus and Mary, Wheaton, IL.

Pallotine Apostolic Associates, 5424 W. Bluemound Rd., 53208. Tel: 414-259-3693. Ms. Kristen Davis, Dir. Total in Residence 4; Total Staff 1.

Pallotine Fathers and Brothers, Inc., Disability Trust, 5424 W. Bluemound Rd., 53208. Very Rev. Robert V. Carney, S.A.C., Pres.; Rev. Harold J. Liebl, S.A.C., Treas.

Pallotine Fathers and Brothers, Inc., Educational and Apostolic Ministry Trust, 5424 W. Bluemound Rd., 53208. Tel: 414-259-0658. Very Rev. Robert V. Carney, S.A.C., Pres.; Rev. Harold J. Liebl, S.A.C., Sec. & Treas.

S.E.T. Ministry, Inc., 2977 N. 50th St., 53210. Tel: 414-449-2690. Sr. Lucia Halbur, C.S.A., Pres. & C.E.O. Wheaton Franciscan Services, Inc., Corporate Sponsor. Joint Sponsored by 17 Religious Congregations.

S.F.A. of Racine, Inc., 1128 S. 70th St., Ste. 3306, 53214-0970. Mr. Wilfred F. Loebig, Jr., Pres. Sponsored by Franciscan Sisters, Daughters of the Sacred Hearts of Jesus and Mary, Wheaton, IL.

S.L.S. (Sisters Interacting with Seniors), 1720 S. 29th St., 53208. Tel: 414-843-4829. Sr. Irene Kay, R.S.M., Coord. Total Assisted 1,700; Total Staff 3.

St. Benedict Community Med. (Province of St. Joseph of the Capuchin Order, Inc.), 1018 North 9th St., 53233. Tel: 414-271-0135. Mr. Tom Plakut, Dir.

Provides a free evening meal Sunday through Friday to those in need. Total Assisted 130,000 Meals Served; Total Staff 4.

St. Catherine Residences For Women, 1032 E. Knapp St., 53202. Tel: 414-273-8470. A residence supporting disadvantaged women in transition and students, with onsite programs advocating self-sufficiency. Includes a Right Start Program for first-time, single, pregnant women over the age of 18. Sr. Ruth Mutchler, R.S.M., Admin. Sisters 8; Residents 180. Legal Title: St. Catherine Residence, Inc.

St. Clare Management, Inc., 1545 S. Layton Blvd., 53215. Tel: 414-843-8301. Philip Aggen, Pres. & CEO. Sponsored by the School Sisters of St. Francis.

St. Francis Corporation, 3237 S. 16th St., 53215; Fax: 414-447-5565. Gregory A. Banasynski, Total Staff 37.

St. Mary's Hospital, Milwaukee Foundation, Inc., 1101 N. Market St., Suite 125, 53202. Tel: 414-291-1428; Fax: 414-291-1427. Mr. Mark D. Langer, Chm.; Sr. Renee Ross, D.C., Pres. Sponsored by the Daughters of Charity of St. Vincent de Paul.

St. Michael Hospital Community Foundation, Inc., 2400 W. Villard Ave., 53209. Tel: 414-527-8208. John H. Koppmeier, Jr., Pres. Franciscan Sisters, Daughters of the Sacred Hearts of Jesus and Mary, Wheaton, IL.

St. Stephen's League (of the Archdiocesan Council of Deacons), P.O. Box 07912, 53207-0912. Deacon Juan A. Molina, Pres.

St. Thomas More Laundry Society, 4060 N. 26th St., 53209. Tel: 414-444-5610. Rev. Joseph N. Parry, Chap.

St. Thomas More Communications, Inc., 1128 S. 70th St., Ste. 53214. Tel: 414-475-4444. Dr. William Thorn, Pres.; Rev. Anthony Scannell, O.F.M.Cap., Treas. Total Staff 3.

The School Sisters of St. Francis of St. Joseph's Convent, Milwaukee WI, Inc. Congregational Support Charitable Trust, 1515 S. Layton Blvd., 53215. Tel: 414-384-1515. Sr. Helen Butler, Trustee.

St. Vincent Health Care Services, Inc., 4545 N. Port Washington Rd., 53212. Tel: 414-281-1300; Fax: 414-291-1319. Operated by the Daughters of Charity of St. Vincent de Paul.

St. Vincent Health Corporation of Wisconsin, 3320 N. Lake Dr., 53211. Sr. Veronica Ann Brown, D.C., Chm. Operated by the Daughters of Charity of St. Vincent de Paul.

Shade Tree Family Resource Center, Inc., 2861 N. Teutonia Ave., 53206. Tel: 414-582-7934. Mary Tundberg, Pres.; Sharni Mays, Contact Person. Sponsored by School Sisters of Notre Dame. Operation of a community-based family center committed to the preservation of families and the prevention of violence; conducts programs, education, support groups and self awareness. Total Assisted 1,027; Total Staff 11.

Shared Therapeutic Services, Inc., 2500 N. Mayfair Rd., 53226. Tel: 414-778-6588. Mr. Karen L. Wabnitz, Dir. Subsidiary of Sacred Heart Rehabilitation Institute.

Sisters of the Sorrowful Mother-Ministry Corporation, 11925 W. Lake Park Dr., 53224. Tel: 414-269-1080. Sr. M. Lois Bush, S.S.M., Pres. & CEO.

St. Francis Foundation of Milwaukee, Inc., 3237 S. 16th St., 53215. Tel: 414-847-8556. Sponsored by the Felician Sisters. Sr. Julia Weckwerth.

St. Joan Arzida High School Foundation, Ltd., 1341 N. Cass St., 53202. Tel: 414-364-9233. Sr. Marie Louise Ballietier, Contact Person.

St. Joseph Basilica Foundation, Inc., 569 W. Lincoln Ave., 53207. Tel: 414-386-3283; Fax: 414-386-3270. Mr. Michael J. Murry, Chm.; Mr. Richard C. Thomas, Admin.

Tilos, Inc. dba Clare Heights, Clare Meadows, Clare Lakes, Clare Court, Clare Place and Clare Central. 1545 S. Layton Blvd., 53215. Tel: 414-843-6601. Sponsored by the School Sisters of St. Francis. Housing for physically disabled to live independently. St. Regina Patis, Pres. Apartments 107.

Villa St. Joseph, Inc., 5596 W. Mill Rd., 53225. Tel: 650-482-9271. Steve Kuklin, Pres.; Garth Seehawer, Contact Person. Franciscan Sisters, Daughters of the Sacred Hearts of Jesus and Mary of Wheaton, IL. To acquire or develop and operate housing projects for low income families and elderly persons.

Villa St. Theresa, Inc., 5325 W. Burlington St., 53210. Tel: 530-462-9271. Judy Laitman, Pres.; Garth Seehawer, Contact Person. Franciscan Sisters, Daughters of the Sacred Hearts of Jesus and Mary of Wheaton, IL. To acquire or develop and operate housing projects for low income families and elderly persons.

VISION Ministries, Inc., 1515 S. Layton Blvd., 53215. Tel: 414-384-1515. Sr. Regina Fazio Meservey, Exec. Dir. Sponsored by The School Sisters of St. Francis of St. Joseph's Convent, Milwaukee, WI, Inc.

Purpose: To manage, promote support and engage in related ministries.

BRISTOL Mary Retreat Center, 12009 221st Ave., 53104. Tel: 414-862-8643. Sisters of Mercy of the Americas. Regional Community of Chicago.

BROWN DEER Sisters of the Sorrowful Mother Charitable Trust, 2056 N. Dearbrook Rd., 53223. Sr. M. Helen Maloney, Provides for the needs of the aged and infirm members of the Sisters of the Sorrowful Mother.

Sisters of the Sorrowful Mother International Finance, Inc., 2056 N. Dearbrook Tr., 53223. Tel: 414-357-8940. Sr. M. Helen Maloney.

FORD DU LAC Hospice Ministries, Inc., 475 Gillett St., 54835. Tel: 414-923-2121. Sponsored by the Congregation of the Sisters of St. Agnes. Sr. Hertha Longo, C.S.A., Pres.

St. Francis Home Foundation, Inc., 385 Gillett St., 54835. Mary Weber, Pres. Sponsored by the Congregation of the Sisters of St. Agnes.

FRANKLIN Congregation of the Priests of the Sacred Heart Support and Maintenance Trust, 6871 S. Lovers Lane Rd., 53133. Trustees: Rev. Justin Guilmare, S.C.J.; Edward Killanski, S.C.J.; Bro. Benedict Humpfer, S.C.J.

Friends of Theophane, P.O. Box 32101, 53132. Mr. Ronald Zallinger, Contact Person. To collect information and promote knowledge of the reputation for holiness of the late Frater Theophane Prendergast, S.C.J.

GREENDALE Volunteer Missionary Movement (VMM), 5890 W. Loomis Rd., 53129. Tel: 414-423-5660; Fax: 414-423-5664. Mary Jo Runnes, Dir. Recruits, trains and sends Christian men and women to areas of need in the world.

HALES CORNERS Development Office. Sacred Heart Monastery-Priests of the Sacred Heart-Reign of the Sacred Heart, Inc. 5559 S. Lovers Lane Rd., P.O. Box 900, 53130. Tel: 414-425-3353. Mr. Patrick R. Thompson, Pres. U.S. Province of the Priests of the Sacred Heart.

KENOSHA Dominican Fund of Kenosha, Inc., P.O. Box 1288, 53141-1288. Tel: 403-393-7851. James R. Kasika, Contact Person. Sponsored by Dominican Sisters of St. Catherine of Siena of Kenosha, Inc.

Dominican Health Care, Inc., 3560 7th Ave., 53140. Tel: 414-456-3011. Mr. Ryland P. Davis, Pres. & CEO. Sponsored by the Congregation of the Dominican Sisters of St. Catharine of Siena of Kenosha, WI.

St. Mark Latin American Center, 1320 73rd St., 53143-6458. Tel: 414-457-7222. Rev. Gerald J. Hassel, Dir. Total Assisted 1,078; Total Staff 2.

The Women's Health Center Foundation, Inc., 3556 Seventh Ave., 53140. Susan Dyke, Chap.

MANTICWOC Sisters of St. Elizabeth, Inc. Congregational Support Charitable Trust, 2005 Division St., 54220-5699. Tel: 414-684-7171. Ext. 291; 303. Mother M. Rita Amrhein, S.S.E., Treas.

MESQUON St. Mary's Foundation Outreach, Inc., 13133 N. Fort Washington Rd., Ste. G01, 53087. Tel: 414-243-7472; Fax: 414-243-7416. Ms. Jean Anney, Chm. Sponsored by Daughters of Charity of St. Vincent de Paul.

NABEWAT
*Type Our Youth Ministry Center, Inc., W332 N7856 County Rd. C, 53055-9737. Tel: 414-946-1800. Sr. Kieran Sawyer, S.S.N.D., Dir. Total in Residence 3; Total Staff 17.

RACINE All Saints Healthcare Foundation, Inc., 3901 Spring St., 53408. Edward DeMott-Lane, Pres. Franciscan Sisters, Daughters of the Sacred Hearts of Jesus and Mary, Wheaton, IL.

All Saints Healthcare System, Inc., 3801 Spring St., 53408. Tel: 414-636-4600; Fax: 414-636-4640. Edward DeMott-Lane, Pres. Franciscan Sisters, Daughters of the Sacred Hearts of Jesus and Mary, Wheaton, IL.

All Saints Visiting Nurse Association and Hospice of Racine, Inc., 4000 Spring St., P.O. Box 4046, 53404-0046. Tel: 414-635-7580. Debra A. Ostrowski, Pres. Franciscan Sisters, Daughters of the Sacred Hearts of Jesus and Mary of Wheaton, IL.

Catharine Marian Housing, Inc., 5635 Erie St., 53402. Tel: 414-639-4100. Racine Dominican Ministries, Inc. and Franciscan Ministries, Inc.

Dominican College of Racine, Inc., 5635 Erie St., 53402. Tel: 414-639-4100. Sr. Evelyn Lina, O.P., Pres.

Marian Center of Racine, Inc., 3901 Spring St., 53406. Tel: 414-636-4011; Fax: 414-636-4640. Mr. Edward P. DeMott-Lane, Pres. Franciscan Sisters, Daughters of the Sacred Hearts of Jesus and Mary, Wheaton, IL.

Missionary Community of St. Paul the Apostle and Mary, Mother of the Church, Inc., 2513 Woodwood Dr., 53404. Tel: 414-634-2666; Fax: 414-636-1910. Rev. Paul Cane, Pres. A private Association of Christian faithful, comprised of clergy and laity, with missions in Africa and South America, while promoting mission awareness internationally.