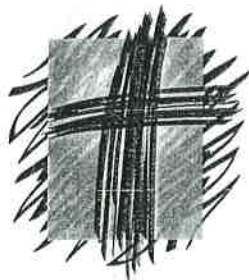


20150118

Entered



**MOUNT  
CALVARY  
LUTHERAN  
CHURCH  
& SCHOOL**

**Imparting  
God's love and  
forgiveness  
through  
Jesus Christ**

2862 North 53rd Street  
Milwaukee, WI 53210

**Thomas J. Eggebrecht**  
Pastor

Church Phone:  
414-873-3931

Email Address:  
eggebrecht@aol.com  
Church & School Fax:  
414-873-0567

**Carrie Miller**

School Principal  
School Phone:  
414-873-3466

Email Address:  
clmdopey@aol.com

**Michelle V. Pitts**  
Director of Christian  
Outreach

Church Phone:  
414-873-3931

Email Address:  
mpitts@mtcalvary-mke.org

Mt. Calvary web site  
[www.execpc.com/~mcls/](http://www.execpc.com/~mcls/)

Mount Calvary  
Evangelical  
Lutheran Church

The Lutheran Church  
Missouri Synod

**CERTIFICATE OF EXEMPT STATUS**

(Religious, Charitable, Scientific or Educational Organization)

Wisconsin Department of Revenue  
Income, Sales, Inheritance & Excise Tax Division

Sales to the below named organization are exempt from taxation under the Wisconsin Sales and Use Tax Law pursuant to Section 77.54(9a) of the Wisconsin Statutes.

This certificate is valid until revoked by the Wisconsin Department of Revenue.

**Mt. Calvary Ev. Lutheran Church**  
2862 North 53rd  
Milwaukee 10, WI 53210

S-204 (R. 5-81)

EXEMPTION CERTIFICATE NUMBER

ES 0724

DATE

February 9, 1962

**IMPORTANT:**

Sales to your organization are taxable unless you furnish your supplier with the certificate number shown above.

Sales by your organization may be subject to tax.

CITY	CONGREGATION E-MAIL WEBSITE	YEAR EST	LOCATION MAILING ADDRESS	ZIP CODE(S)	DIST.	PASTOR(S)	PHONE FAX	WS SS BC	SCHOOLS/ MINISTRIES	Bapt	Conf	Avg Attend
MERRILL	FAITH faithlutheran@g2a.net www.lutheranonline.com/ faithmerrill	1871	15425 County Road K S	54452	NW	Kevin J Hoogland	(715)536-5443	WS 10 SS 830 BC 9		492	423	170
	IMMANUEL	1915	N1660 Leafy Grove Rd	54452	NW	Joel S Danner	(715)536-7242	WS 10 SS 9 BC 9	ED/HC/SN	249	224	110
	ST JOHN		See Athens WI									
	ST JOHN kjeary@stjohn.merrill.wi.us www.stjohnmerrill.org	1876	1104 E 3rd St	54452	NW	Kelly J Leary	(715)536-4722 (715)539-3381	WS 8 1030 SS 930 BC 930	EC/EL/HS/ ED			
	ST PAUL	1892	W2608 County Rd P W2608 County Road P	54452	NW		(715)536-8459	WS 930 SS 1030 BC 1030	ED/HC/MD/ SN			
MILAN	TRINITY trinituth@dwave.net www.trinitymerrill.com	1885	107 N State St	54452	NW	David R Klemm R B Stolarczyk	(715)536-5482 (715)539-2911	WS 8 1030 6 SS 915 BC 915	EL/HS/ED/ HC/MD/SN	2299	1891	634
	BETHLEHEM pastor@bethlehem-stjohn.org www.bethlehem-stjohn.org	1907	2290 Eldred Ave Athens	54411	NW	Matthew J Christians	(715)352-2888	WS 815 SS 915		207	178	62
	ST LUKE		See Sherry WI									
	BEAUTIFUL SAVIOR www.beautifulsavioric.com	1950	3205 N 85th St	53222	SW	Richard G Raabe	(414)871-6744 (414)871-6864	WS 9 BC 1015	EC/EL/HS/ ED/HC/MD/ SN	364	319	132
	BENEDICTION pastor@benediction-lcms.org www.benediction-lcms.org	1959	8475 W Fond du Lac Ave	53225	SW	Donald T Hougard	(414)463-9158 (414)463-8338	WS 9 1130 5 SS 1015 BC 1030	HS/ED/HC/ MD	456	348	148
MILLADORE MILWAUKEE	BEREA beraa.office@sbcglobal.net beraalutheranchurch.org	1956	4873 N 107th St	53225	SW	Larry A Hauser	(414)466-9220 (414)466-2863	WS 8 1030 SS 915 BC 915	EC/EL/HS/ ED/HC/MD/ SN	379	333	150
	BETHANY	1893	2031 N 38th St	53208	SW		(414)444-3131	WS 915 BC 1045	WS/HC	35	34	40
	BETHLEHEM bethluc@ticon.net	1888	2466 W Mc Kinley Ave	53205	SW	Micah J Wildauer	(414)342-3585 (414)342-0086	WS 1030 BC 915	HS/HC			
	CHAPEL CROSS luthichapel@milwpc.com	1948	3353 S Whitnall Ave	53207	SW		(414)481-1880 (414)481-1821	WS 9 SS 1015 BC 1015	HS	303	235	96
	CHRIST MEMORIAL	1944	3105 W Thurston Ave	53209	SW	Dr James G Kroemer	(414)461-3253	WS 930 SS 1040 BC 815	EL/HS			
	COVENANT covenantlutheran@sbcglobal.net covenantlutheran.net	1948	8121 W Hope Ave	53222	SW	Steven J Voigt	(414)464-2410 (414)464-1942	WS 8 1045 SS 930 BC 930	EC/EL/HS/ ED/HC/SN	965	750	258
	DIVINE SHEPHERD jdevries@divineshepherdic.org divineshepherdic.org	1959	9741 W Beloit Rd	53227	SW	Daniel D Czech	(414)321-0730 (414)321-5733	WS 9 SS 1030 BC 1030	EC/HS/ED/ HC/MD/SN	443	282	143
	EBENEZER ebenezer@ebenezerlc.com	1894	1127 S 35th St	53215	EN		(414)383-0710 (414)647-2545	WS 9 SS 1015 BC 1015	HS/ED/HC/ SN			
	EMMAUS	1890	2818 N 23rd St	53206	SW		(414)444-6090 (414)444-3336	WS 930 SS 945 BC 815 1045	EC/EL/HS/ ED/HC/MD			
	GOSPEL gospellutheran@lcmsmail.org gospel.swdlcms.org	1918	1535 W Capitol Dr	53206	SW	Victor J Fischer	(414)562-1890 (414)562-6760	WS 930 11 SS 1115 BC 1115	EL/HS/ED/ HC/MD	234	200	76
	GRACE info@grace-ok.org www.grace-ok.org	1895	3030 W Oklahoma Ave	53215	SW	George J Richter Jr	(414)384-3520 (414)384-3528	WS 815 1030 SS 920 BC 920	HS	433	358	
	GREENFIELD PK HMONG HOPE	2000	See West Allis WI 1115 N 35th St	53208	SW	Yia Z Vang	(414)342-0471	WS 12 SS 11	HS	192	143	65
	HOLY GHOST	1876	547 W Concordia Ave 541 W Concordia Ave	53212	SW	Wilbert L Saliach	(414)264-0372		HS/HC	166	89	40
	HOPE	1924	1115 N 35th St	53208	SW	Micah J Wildauer	(414)342-0471	WS 9 SS 1030 BC 1030	HS			
	LUTHER MEMORIAL MISS OF CHRIST missionofchristic@sbcglobal.net	1973	See Shorewood WI 912 W Center St PO Box 6499	53206	SW		(414)264-4050 (414)264-4237	WS 9 SS 8 BC 8	HS			
	MOUNT CALVARY snewby@mtcalvary-mke.org www.mtcalvary-mke.org	1925	2862 N 53rd St	53210	SW	Thomas J Eggebrecht	(414)873-3931 (414)873-0567	WS 9 SS 1015 BC 1015	EC/EL/HS/ ED/HC/MD	490	395	185
	MOUNT OLIVE info@mtolive-mke.org www.mtolivemke.org	1894	5327 W Washington Blvd	53208	SW	John W M Struve Mark E Wangerin	(414)774-2200 (414)771-3855	WS 830 11 SS 945 BC 945	EC/EL/HS/ ED/HC/MD/ SN	1513	1168	397
	OKLAHOMA AVE info@oalcs.org www.oalcs.org	1934	5335 W Oklahoma Ave	53219	SW	Timothy A Sims	(414)543-3580 (414)543-3610	WS 915 SS 1030 BC 1030	EC/EL/HS	328	275	101
	OUR SAVIOR SHERMAN PARK	1923	See Whitefish Bay WI 2703 N Sherman Blvd	53210	EN		(414)445-5185 (414)445-6556	WS 915 SS 1045 BC 1050	EC/EL/ED/ MD	292	204	75
	ST MARK stmarkslutheran@milwpc.com stmarkslutheranmilwaukee.com	1953	550 N 95th St	53226	SW	Allen L Pingel	(414)258-7118	WS 930 SS 815 BC 1045		95	86	33
	ST MARTINI	1884	1500 S 16th St 1512 S Cesar E Chavez Dr	53204	SW	Jerome A Stecker	(414)645-4094 (414)645-4094	WS 10	EL/HS			
	ST PETER- IMMANUEL www.stpeterimmanuel.org	1848	7801 W Acacia St	53223	SW	Donald P Weiss Willie T Little Jr	(414)353-6800 (414)353-5510	WS 8 1030 SS 1030 BC 915	EC/EL/HS/ ED/HC	1426	670	200
	ST STEPHEN st.stephen.lcms@sbcglobal.net www.ststephen-milwaukee.org	1854	1136 S 5th St 420 W Scott St	53204	SW	Timothy D May	(414)384-8620 (414)384-8872	WS 9 1130 SS 1015 BC 1015	HS			
	TRINITY churchoffice@trinitymilwaukee.org www.trinitymilwaukee.org	1847	1046 N 9th St	53233	SW	Hunter Hofmann	(414)271-2219 (414)271-1530	WS 10 SS 9 BC 9	HS	329	270	100
	WALTHER MEMORIAL	1951	4040 W Fond Du Lac Ave	53216	SW	David W Totsky	(414)444-4133	WS 930 SS 1045 BC 1045	HS/ED/HC	191	135	80
MINOCQUA	PEACE		See Arbor Vitae WI									

\* Indicates a new church start - A new church start is an intentionally organized gathering which comes together on a regular basis for the purpose of worship and/or Bible study and is intended to grow into a member LCMS congregation.

WS - Worship Service; SS - Sunday School; BC - Bible Class; EC - Early Childhood; EL - Elementary School; HS - High School; ED - Education Ministry; HC - Human Care Ministry; SN - Special Needs Ministry; MD - Media Ministry

See Page 59 for the Table of Abbreviations for key to additional abbreviations.

Entered

## LCMS ROSTER OF CONGREGATIONS

WISCONSIN

238 WISCONSIN

CITY	CONGREGATION E-MAIL WEBSITE	YEAR EST	LOCATION MAILING ADDRESS	ZIP CODE(S)	DIST.	PASTOR(S)	PHONE FAX	WS SS BC	SCHOOLS	STATISTICS Bapt Conf Avg Attend
	COVENANT covenantlutheran@sbcglobal.net	1948	8121 W Hope Ave	53222	SW	Steven J Voigt Richard O Bartholomew	(414)464-2410 (414)464-1942	WS 8 1045 SS 930 BC 930	EC/EL/HS	1030 794 322
	DIVINE SHEPHERD divineshepherdllc.org	1959	9741 W Beloit Rd	53227	SW		(414)321-0730 (414)321-5733	WS 9 SS 1030 BC 1030	EC/HS	412 281 154
	EBENEZER ebenezerlc@aol.com	1894	1127 S 35th St	53215	EN	Robert L Alsleben	(414)383-0710 (414)647-2545	WS 9 SS 1015 BC 1015	HS	
	EMMAUS	1890	2816 N 23rd St	53206	SW	C L Bischoff	(414)444-6090 (414)444-3336	WS 930 SS 945 BC 815 1045	EC/EL/HS	405 295 100
	GOSPEL gospel.swtlcms.org	1918	1535 W Capitol Dr	53206	SW	Byrene K Haney	(414)562-1898 (414)562-6760	WS 930 SS 1115 BC 1115	EL/HS	
	GRACE gracech@execpc.com	1895	3030 W Oklahoma Ave	53215	SW	George J Richter Jr	(414)384-3520 (414)384-3528	WS 815 1030 SS 920 BC 920	HS	
	GREENFIELD PK HMONG HOPE	2000	See West Allis 1115 N 35th St	53208	SW		(414)342-0471	WS 12 SS 11	HS	167 93 47
	HOLY GHOST	1876	547 W Concordia Ave 541 W Concordia Ave	53212	SW	Wilbert L Sallach	(414)264-0372		HS	180 108 50
	HOPE	1924	1115 N 35th St	53208	SW	Micah J Wildauer	(414)342-0471	WS 9 SS 1030 BC 1030	HS	67 63 25
	LAYTON PARK	1908	2820 W Grant St	53215	EN		(414)383-1066	WS 9 SS 1030 BC 1030	HS	
	LUTHER MEMORIAL MISS OF CHRIST missionofchristlc@sbcglobal.net	1973	See Shorewood 912 W Center St PO Box 6499	53206	SW		(414)264-4050 (414)264-4237	WS 930 SS 830 BC 830	HS	
	MOUNT CALVARY eggebrecht@aol.com mtcalvary-mke.org	1925	2862 N 53rd St	53210	SW	Thomas J Eggebrecht	(414)873-3931 (414)873-0567	WS 8 1030 SS 915 BC 915	EC/EL/HS	461 402 202
	MOUNT OLIVE mtolive@mtolivekm.org www.mtolivekm.org	1894	5327 W Washington Blvd	53208	SW	John W M Struve Mark E Wangerin	(414)774-2200 (414)771-3855	WS 830 11 SS 945 BC 945	EC/EL/HS	1868 1479 428
	OKLAHOMA AVE info@oalcs.org www.oalcs.org	1934	5335 W Oklahoma Ave	53219	SW	Timothy A Sims	(414)543-3580 (414)543-3618	WS 915 SS 1030 BC 1030	EC/EL/HS	332 289 117
	OUR SAVIOR SHERMAN PARK	1923	See Whitefish Bay 2703 N Sherman Blvd	53210	EN		(414)445-5185 (414)445-6556	WS 915 SS 1045 BC 1050	EC	427 305 80
	ST MARK www.stmarkslutheranmilwaukee.com	1953	550 N 95th St	53226	SW	Allen L Pingel	(414)258-7118			108 97 42
	ST MARTINI	1884	1500 S 16th St 1512 S Cesar E Chavez Dr	53204 53223	SW	Jerome A Stecker Donald P Weiss	(414)645-4094 (414)645-4094 (414)353-6800 (414)353-5510	WS 10 WS 8 1030 SS 915 BC 915	EL/HS EC/EL/HS	154 140 60
	ST PETER- IMMANUEL www.stpeterimmanuel.org	1848	7801 W Atascia St		SW					
	ST STEPHEN st.stephen.lcms@sbcglobal.net www.ststephen-milwaukee.org	1854	1136 S 5th St 420 W Scott St	53204	SW	Timothy D May	(414)384-8620 (414)384-8872	WS 9 1130 SS 1015 BC 1015	HS	
	TRINITY trinity4@voyager.net www.trinitymilwaukee.org	1847	1046 N 9th St 1026 N 9th St	53233	SW	Hunter Holmann	(414)271-2219 (414)271-1530	WS 10 SS 9 BC 9	HS	310 268 100
	WALTHER MEMORIAL	1951	4040 W Fond Du Lac Ave	53216	SW	David W Tolsky	(414)444-4133	WS 930 SS 1045 BC 1045	HS	268 168 87
MINOCQUA	PEACE ROCK OF AGES rockofages@mex.net lutheranonline.com/visitroa	1979	See Arbor Vitae 10441 Hwy 70 W PO Box 1131	54548	NW	Kenneth L Albers	(715)356-3848 (715)356-4726	WS 9 SS 8		222 190 124
MONDOVI	ST PAUL	1870	Steinke Vly Rd Town Of Canton W1143 Cty Rd A	54755	NW		(716)926-5973			45 43 10
	ST PAUL ZION zionluth@nelson-tel.net	1872 1903	5360 Sand Rd 264 E Main St	54755 54755	NW NW	Paul S Woegbeking	(715)946-3749 (715)926-3664 (715)926-3398	WS 9 SS 1015 BC 1030		688 495 133
MONONA	MONONA mic-ms@tds.net	1936	4411 Monona Dr	53716	SW	William J Pekari	(608)222-7071 (608)222-0761	WS 8 1030 SS 915 BC 915	EL	228 194 99
MONTELEO 7 E	TRINITY	1865	20th Ct And Fern Dr Mecan Two C/O St John Luth N7691 15th Dr Neshkoro	54960	SW	Harold W Austermann	(920)293-4477			
MOSINEE	ST JOHN IMMANUEL pastorjim@holmail.com	1885	See Dancy PO Box 346 Poy Sippi	54967	SW		(920)987-5804			30 30 41
MOUNTAIN	TABOR tabor@ez-net.com	1904	14153 Church Rd PO Box 67	54149	NW	Paul A Scheunemann	(715)276-7707	WS 830		317 236 92
MUSCODA	ST PETER meierlam@mw.net	1870	210 W Beech St PO Box 555	53573	SW	Mark R Meier Sr	(608)739-4017	WS 830 SS 930		
NECEDAH	ST JAMES stjames.luth@tds.net personalpages.tds.net/~stjames.luth	1930	1106 S Main St	54646	SW	James C Link	(608)565-7252 (608)565-2410	WS 1030 SS 9 BC 915		380 272 140
NEENAH	NEW HOPE newhope@newhopeconnect.org www.newhopeconnect.org	1981	1850 American Dr	54956	SW	Jeffery S Prewitt	(920)725-4354 (920)725-4058	WS 8 1030 SS 915 BC 915	EC/EL	750 474 416
	PEACE pastor@peaceenahilcms.org www.peaceenahilcms.org	1960	1228 S Park Ave	54956	SW	Terry L Ahlemeyer	(920)725-0510 (920)725-0625	WS 9 SS 1030 BC 1030		834 550 304
NEKOOSA	BETHLEHEM	1892	316 Buehler Ave	54457	NW	Carl M Kummer Delbert R Rossin	(715)886-4081 (715)886-4094	WS 830 SS 10 BC 10		629 526 362
NESHKORO	ST PAUL TRINITY		See Westfield 8 NE See Montello 7 E							

\* Indicates a new church start - A new church start is an intentionally organized gathering which comes together on a regular basis for the purpose of worship and/or Bible study and is intended to grow into a member LCMS congregation.

WS - Worship Service; SS - Sunday School; BC - Bible Class; EC - Early Childhood; EL - Elementary School; HS - High School

See Table of Abbreviations for key to additional abbreviations

CONGREGATIONS

WIS

CITY

PASTOR(S)

NESH

NEW

NEW

NEW

NEW

NEW

NORT

LA

NORT

OAK

OCOP

OCOP

OMR

ONAL

ONEH

OREG

OSHK

OSSE

OSSE

OXFO

PACK

PARK

PEWA

PHILL

PICK

PIPE

PITTS

PITTS

PLAT

PLEA

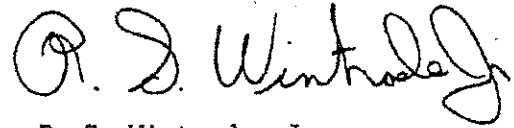
Index

WS - W

See Tab

Because this letter could help resolve any questions about subordinates which are covered by this ruling, you should keep it in your permanent records.

Sincerely yours,

A handwritten signature in dark ink, appearing to read "R. S. Wintrode, Jr.", written in a cursive style.

R. S. Wintrode, Jr.  
District Director

## 8.400: IRS RULINGS

8.400: IRS RULINGS

### 8.405: Federal Tax Exemption

Internal Revenue Service

Department of the Treasury

District  
Director

230 South Dearborn Street  
Chicago, IL 60604

The Lutheran Church-Missouri Synod  
Attn: George Horensky  
1333 South Kirkwood Road  
St. Louis, Missouri 63122

Date: JUN 03 1992

⑤

Re: 43-068188

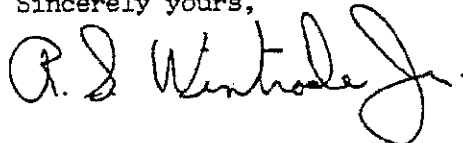
Gentlemen:

By means of a letter dated July 23, 1941, issued to you under your name at the time (Evangelical Lutheran Synod of Missouri, Ohio and Other States), you were determined to be organized and operated so as to be entitled to be exempt from federal income tax, and to be entitled to receive gifts for which the donors could claim deductions for federal income, gift and estate tax purposes. By means of a letter dated January 8, 1965, certain "subordinate" units were included in a group ruling, excluding, however, your commissions, committees, councils and your radio station, KFUD, all of which were observed to be merely activities of yours and not separate entities.

The purposes of this letter is to assure you that the Synod, including its boards, commissions, committees and councils, and any radio and television broadcast licenses owned by it and not structured as a corporation separate from the Synod, is exempt from federal income tax as an organization described in Section 501(c)(3) of the Internal Revenue Code of 1986, is not required to file federal income tax returns, and contributions to which are deductible by donors as provided in Section 170, 2055, 2106, and 2522 of the Code.

Finally, you may refer to this letter by its date in referring to our determination that you are an exempt organization.

Sincerely yours,



R. S. Wintrode, Jr.  
District Director



U.S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

Entered in PCG

JAN 8 1965

IN REPLY REFER TO  
T:R:EO:6-RWB

*Mount Calvary Lutheran School*

# 5093.00

The Lutheran Church - Missouri  
Synod  
210 North Broadway  
St. Louis 2, Missouri

Gentlemen:

This refers to your request for a group ruling covering certain subordinate units and the information submitted in connection therewith.

In a ruling dated July 23, 1941, addressed to you under your former name, Evangelical Lutheran Synod of Missouri, Ohio and other States, it was held that you are exempt 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 1954 Code. That ruling is applicable to you under your present name.

The ruling of July 23, 1941, was applicable only to you and did not cover any of your separate subordinate units. However, your commissions, committees, councils and radio station, KFUD, which are merely activities of your organization and not separate entities, come within the scope of, and are covered by, the ruling of July 23, 1941.

You request that The Lutheran Church - Missouri Synod Foundation, Concordia Historical Institute, the Districts listed on pages 68 through 71 of the 1965 Annual, the educational institutions listed on pages 75 through 82 of the Annual, the schools listed on pages 286 through 321 of the Annual, the member congregations listed on pages 322 through 436 of the Annual with the exception of those listed churches which are members of the Synod of Evangelical Lutheran Churches sometimes referred to as the Slovak Synod and identified by the letter "S" in the congregational listing, be included in the group ruling.

It is held, based upon the information submitted, that the subordinate units mentioned above are exempt from Federal income tax as organizations described in section 501(c)(3) of the Code as it is shown that they are organized and operated exclusively

CHECKED MAR 06 2006

-2-

The Lutheran Church - Missouri  
Synod

for religious, educational and charitable purposes. Any questions concerning excise, employment or other Federal taxes should be submitted to the appropriate District Director.

The subordinate units mentioned above are not required to file Federal income tax returns so long as they retain an exempt status. Furthermore, it will not be necessary for such subordinate units to file the annual return of information, Form 990-A, generally required of organizations exempt under section 501(c)(3), as they come within the specific exceptions contained in section 6033(a) of the Code.

Contributions made to the subordinate units mentioned above are deductible by donors as provided by section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to or for the use of such units are deductible for Federal estate and gift tax purposes as provided in sections 2055, 2106 and 2522 of the Code.

The subordinate units mentioned above are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless waiver of exemption certificates are, or have been, filed as provided in such Act. Inquiries about the waiver of exemption certificates should be addressed to the appropriate District Director. Such subordinate units are not liable for the tax imposed under the Federal Unemployment Tax Act.

Please send us the following information, not later than 45 days after the close of each succeeding annual accounting period:

1. Lists showing the names and mailing addresses of new subordinate units and those which have ceased to exist or have changed their names or addresses. The names should be arranged in alphabetical order or, if numerically designated only, in numerical order. In lieu of the lists referred to above you may furnish us with a copy of your published directory identifying those organizations to be included in the ruling. Please send us one copy of the list or directory for this office and one copy for each district in which your subordinate units are located.
2. A statement signed by one of your principal officers stating whether or not the information upon which your original group ruling was based is applicable, in all respects, to the new subordinate units.

-3-

The Lutheran Church - Missouri  
Synod

3. A statement if, at the close of the year, there were no changes in your roster.

4. A statement of any changes in the character, purposes or method of operation of your organization or those of your subordinate units.

5. Duplicate copies of amendments to charters or bylaws of your organization or those of any of your subordinate units.

You should advise each of your subordinate units of the exemption and the pertinent provisions of this ruling.

This ruling is not applicable to any of your subordinate units which are organized and operated in a foreign country.

The group ruling issued to Texas District of the Lutheran Church - Missouri Synod, on December 14, 1955 and supplemented at various dates, covering its parochial schools, is superseded by this ruling. Furthermore, the group ruling issued to The Southern California District of the Lutheran Church - Missouri Synod under its former name, The Southern California District of the Evangelical Lutheran Synod of Missouri, Ohio and Other States, on February 9, 1948 and supplemented at various dates, is superseded by this ruling. These organizations are being separately notified.

Inasmuch as it is not the practice of the Service to list activities of an organization in the Cumulative List of organizations contributions to which are deductible, Publication No. 78, the listing for your organization will be as follows:

"Lutheran Church - Missouri Synod, its Foundation, Historical Institute, districts, educational institutions, and congregations."

The District Directors concerned are being notified.

Very truly yours,

*R. J. Stakem*

Chief, Exempt Organizations Branch