

CITY	CONGREGATION E-MAIL WEBSITE	YEAR EST	LOCATION MAILING ADDRESS	ZIP CODE(S)	DIST.	PASTOR	PHONE FAX	WS SS BC	SCHOOLS	STA Bapt Co
FALL CREEK 7 NE	ZION	1885	Hwy Q At 150th E19675 State Road 27 Fall Creek	54742	NW	Mark R Mischnick	(715)877-3128 (715)877-3128	SS 10		399 2
FOND DU LAC	HOPE hopelutheran@charter.net http://webpages.charter.net/ hopelutheran	1947	260 Vincent St	54835	SW	Dr David J Lieske	(920)922-5130 (920)922-9832	WS 8 920 1040 SS 915 BC 915	EC	
FOREST 1 E	ST JOHN stpauldp@amerytel.net	1898	PO Box 100 Deer Park	54007	NW	Timothy J Coppersmith	(715)269-5126	WS 9 SS 10 BC 7		
FORESTVILLE	ST PETER	1875	316 W Main St PO Box 85	54213	NW	David J Luhrs	(920)856-6420	WS 10 SS 9		341 2
FORT ATKINSON	PEACE	1978	1661 Janesville Ave	53538	SW	Donald G Fehlauer	(920)563-8050	WS 9 SS 1015 BC 1015		146 1
FRANKLIN	RISEN SAVIOR rslc@mail.gmtcom.com	1983	9501 W Dréxel Ave	53132	SW		(414)529-5647 (414)529-5673	WS 815 1045 SS 930 BC 930	EC/HS	
FREDERIC	IMMANUEL	1913	201 1st Ave S	54837	NW	Jody R Walter	(715)327-8608	WS 10 SS 845		
FREDONIA	ST JOHN rczick@yahoo.com	1861	824 Fredonia Ave	53021	SW	Robert C Zick	(414)692-2734 (414)692-3297	WS 8 1030 SS 915 BC 915	EC	555 4
FREMONT	ST PAUL	1885	107 Tustin Rd	54940	NW	John E Schmidt Adrian E Hanft	(920)446-3251 (920)446-2880	WS 745 1030 SS 915 BC 915	EC	520 4
FREMONT 6 SE	ZION zionfire@juno.com	1861	2 Miles S Of Readfield E9016 Marsh Rd Fremont	54940	NW	John E Schmidt	(920)667-4301	WS 9 SS 10		
GERMANTOWN	FAITH	1963	W172N1187 Division Rd	53022	SW	Thomas C Kaul	(414)251-8250 (262)502-9157	WS 9 SS 1015 BC 1015	EC	433 3
GILLETT 3 N W	IMMANUEL immchrist@ez-net.com	1885	11639 County Rd H Gillett	54124	NW		(920)855-2899	WS 10 SS 845		224 1
GILLETT 4 SE	ST JOHN RIVERSIDE	1904	5686 Hwy 32 W2253 State Highway 22 Pulcifer	54124	NW	John V Laatsch	(414)855-2625		HS	163 1
GILLETT 8 NW	CHRIST immchrist@ez-net.com	1892	6905 Red Bank Rd 11639 County Rd H Gillett	54124	NW		(920)855-2899	WS 830 SS 945		234 1
GILMAN	ZION Hendzel@yahoo.com	1919	205 N Fifth Ave	54433	NW	Steven J Haag	(715)447-8262			
GILMANTON GLEASON	TRINITY LUTHER MEMORIAL	1905 1964	PO Box 14 N5302 Town Hall Rd PO Box 39	54743 54435	NW NW	Steven L Anderson	(715)946-3291 (715)873-4592	WS 10 SS 9		454 3
GLENBEULAH	OUR SAVIOR ZION	1892	See Jeffris/Bundy 200 E Main St PO Box 26	53023	SW	Matthew J Graminske	(920)893-8888	WS 10 SS 830		176 1
GLENDALE	ST JOHN information@stjohnglendale.com www.stjohnglendale.com	1866	7877 N Port Washington Rd	53217	SW	Glenn D Meyer Tyge C Zucker	(414)352-4150 (414)352-4221	WS 8 930 1045 SS 930 BC 930	EC/EL/HS	
GLIDDEN	TRINITY trinity@wageswebworks.com http://www. trinitylutheranchurch-glidden.org	1885	529 Lenz Rd PO Box 161	54527	NW		(715)264-3961	WS 9 SS 10 BC 1015		
GRAFTON	ST PAUL info@spilgrifton.org www.spilgrifton.org	1851	701 Washington St	53024	SW	Larry J Pahl John G Suefflow	(262)377-4659 (262)377-7808	WS 8 925 1045 SS 830 930 BC 830 930	EC/EL/HS	3022 2
GRANTON	ZION	1863	W2880 Granton Rd	54436	NW	John I Trewyn Sr.	(715)236-7422 (715)236-7422	WS 1030 SS 915		339 2
GRANTSBURG GREEN BAY	CHRIST CHRIST OF BAY ForMinistry.COM/54311/ COTBL	1976	See Pipe Lake 450 Laverne Dr	54311	NW	David N Boettcher	(920)468-4246	WS 1015 SS 9 BC 9	HS	144 1
	FAITH	1945	2335 S Webster Ave	54301	NW	Peter A Speckhard	(920)435-5524 (920)435-6050	WS 8 1030 SS 910 BC 910	EC/HS	1736 1
	OUR SAVIOR info@oslc-gb.org www.oslc-gb.org	1942	120 S Henry St	54302	NW	Dr Arthur A Callesen David H Hatch	(920)468-4065 (920)468-5757	WS 745 915 1045 SS 915	EC/HS	
	PILGRIM scott@pilgrimluth.com	1957	1731 Saint Agnes Dr	54304	NW	Scott C Malme	(920)494-1979 (920)494-2079		EC/EL/HS	1807 1
	REDEEMER revpoppe205@cs.com www.redeemer-lcms.net	1937	210 S Oneida St 205 Hudson St	54303	NW	John C Poppe	(920)499-1033 (920)496-0795	WS 9 SS 1015 BC 1015	EC/EL/HS	870 1
GREEN VALLEY 2 NW	ST JOHN	1878	W1294 Nauman Rd Cecil	54111	NW	Bruce L Blocker	(715)745-2314	WS 1045 SS 915		
GREENDALE	OUR SHEPHERD	1958	76th And Parkview PO Box 77	53129	SW	Douglas W Schroeder Paul R Schroeder	(414)421-2080 (414)421-7927	WS 8 1030 SS 915 BC 915	HS	550 4
GREENFIELD	MOUNT ZION www.execcp.com/mountzion	1931	3820 W Layton Ave	53221	SW	Aaron A Koch	(414)282-4900	WS 9 SS 1020 BC 1020	EC	332 2
	OUR FATHER	1946	6025 S 27th St	53221	SW	Karl F Fabrizio Stephen R Wiest	(414)282-8220 (414)282-9737	WS 8 1045 SS 920 BC 930	EC/EL/HS	1552 1
GREENLEAF GREENVILLE	ZION SHEPHERD HILLS office@shepherdhills.org shepherdhills.org	1970	See Wayside N1615 Meadowview Dr	54942	NW	Paul L Shackel Randy B Loux	(920)757-5722 (920)757-0461	WS 8 1030 SS 915 BC 915	EC	1294 1
GRESHAM	IMMANUEL MOHICAN ZION	1898 1906	N7915 Big Lake Rd PO Box 410 740 Main St PO Box 325	54128 54128	NW NW	Timothy H Lamkin Sr. Richard R Buhrke	(715)787-4387		HS	237 1
GRESHAM 4 NW HALES CORNERS	OUR SAVIOR HALES CORNERS	1932 1928	PO Box 57 Gresham 12300 W Janesville Rd	54128 53130	NW EN	Roy W Rinehard Michael S Ernst Keith L Johnson Wayne R Rasmussen	(715)526-5280 (414)529-6700 (414)529-6710		EC/EL/HS	70 1
HANCOCK 6 SE	GRACE	1894	W10805 Cty Rd C Hancock	54943	SW	Dale W Bahls	(715)249-3043	WS 1015 SS 915		

* Indicates a non-member congregation

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

See Appendix A for key to other abbreviations

3.910: Joint Letter Ruling

Internal Revenue Service

Department of the Treasury

District
Director

230 South Dearborn Street
Chicago, IL 60604

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

Date: JUN 03 1992

Re: 43-0668188

fed TAX
IN #

Gentlemen:

In a letter dated January 8, 1965 your organization was issued a group ruling under Code Section 501(c)(3) of the Internal Revenue Code to cover your subordinate units. Based on the information recently submitted it is held that the subordinate units referenced below by category are those to be covered by the group ruling:

1. Your fund-raising and fund-administering entities, presently consisting of The Lutheran Church-Missouri Synod Foundation.
2. Your archives, presently consisting of Concordia Historical Institute.
3. The districts of the Synod existing within the United States, including the circuits within those districts.
4. The incorporated church extension, funds of the Synod and its districts, presently consisting of (i) Lutheran Church Extension Fund-Missouri Synod, (ii) Ohio District Lutheran Church Extension Fund, Inc., (iii) The Church Extension Board of the Michigan District of the Lutheran Church-Missouri Synod, and (iv) The Southeastern District-Lutheran Church Missouri Synod Church Extension Fund, Inc.
5. The institutions of higher education of the Synod.
6. The member congregations of the Synod, including those in the formative stages of membership.
7. The elementary schools, middle schools and junior high schools, and high schools (a) that are operated by member congregations of the Synod and are not separately incorporated, (b) as well as those that are either separately incorporated or are otherwise identified as entities separate from congregations and which have consented in writing to be included in this group ruling.

Donors may deduct contributions to these organization as provided in Section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your 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.