

Internal Revenue Service

Department of the Treasury

District
Director

Baltimore District

31 Hopkins Plaza, Baltimore, Md. 21201

Telephone: (410) 962-6058

▷ JUL 20 1994

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

*St. Mary's Hospital
Milwaukee Foundation, Inc.*

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 1994 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 1994 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. 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.

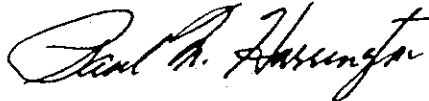
Ms. Deirdre Halloran

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 1994 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,

A handwritten signature in dark ink, appearing to read "Paul M. Harrington", written in a cursive style.

Paul M. Harrington
District Director

- Convergence, Inc.**, 1501 S. Layton Blvd., 53215. Tel: 414-384-4105. Sr. Jeanne Schweickert, S.S.S.F., Pres. & Exec. Dir.; Sr. Anne Beitzinger, Vice Pres. Board Members: Sr. Charlita Foxhoven; Sr. Alphonso Puls.
- Covenant Healthcare System, Inc.**, 1126 S. 70th St., Ste. S306, P.O. Box 14970, 53214-0970. Tel: 414-447-2300. E. Thomas Sheahan, Pres. Franciscan Sisters, Daughters of the Sacred Hearts of Jesus and Mary, Wheaton, IL.
- CSS Child Care, Inc.**, 3501 S. Lake Dr., P.O. Box 07912, 53207-0912. Tel: 414-769-3400. Thomas R. Schneider, Pres.
- Divine Savior Holy Angels High School Endowment Foundation, Inc.**, 4311 N. 100th St., 53222. Tel: 414-466-4335.
- East Side Service for Senior Citizens**, 2480 N. Cramer St., 53211. Tel: 414-961-0661. Jo Ann M. Schmidt, Coord. Corporate Title: East Side Service for Senior Citizens, Inc. - an Interfaith Outreach Program. Sponsored by St. Hedwig, Holy Rosary, SS. Peter and Paul, St. Rita, Lake Park Lutheran Church in Milwaukee and United Church of Christ, Plymouth, St. Casimir's and St. Mary Czestochowa.
- Foundation for Religious Retirement, Inc.**, 3195 W. 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 Center**. (Publishers and Distributors of Franciscan Literature and Supplies), 3249 S. 18th St., 53215. Tel: 414-383-7189. Rev. Ulric Bueing, O.F.M.Cap., Mgr.
- Franciscan Home Health, Inc.**, 9450 N. 107th St., 53224. Tel: 414-354-0900. Franciscan Sisters, Daughters of the Sacred Hearts of Jesus and Mary, Wheaton, IL.
- Franciscan Pilgrimage Programs, Inc.**, 1648 S. 37th St., 53215-1724. Tel: 414-383-9870. Rev. Roch Niemier, O.F.M., Pres. Operate 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.**, 5016 W. Burleigh St., 53210. Tel: 708-462-9271. Robert J. Cisek, Pres.; Garth Seehawer, Contact Person. Franciscan Sisters, Daughters of the Sacred Hearts of Jesus and Mary of Wheaton, IL.
- House of Peace**, 1702 W. Walnut St., 53205. Tel: 414-933-1300. Bro. Booker T. Ashe, O.F.M.Cap., Dir.
- International Institute of the Heart of Jesus**, 7236 Wellauer Rd., 53213. Tel: 414-475-2694. Dennis J. Brand (USA), Exec. Vice Pres. & Treas.; Rev. Roger Vekemans, S.J. (Chile), Pres.; Rev. Msgr. Walter O. Kern (USA), Vice Pres. & Sec.
- Jacoba Services Association**, 3221 S. Lake Dr., St. Francis, 53235-3799. Tel: 414-482-1340. Marilyn Meyer, Chm. Sponsored by the Sisters of St. Francis of Assisi. The Association provides adult day care services for elderly, handicapped or needy adults.
- The Jesuit Partnership**, 3400 W. Wisconsin Ave., 53208. Tel: 414-937-6955. Rev. E. M. Dutkiewicz, S.J., Treas.
- Korean Catholic Community**, 1842 W. Windlake Ave., 53215. Tel: 414-672-6416. Rev. Augustine Park.
- *LaFarge Lifelong Learning Institute, Inc.**, 1501 S. Layton Blvd., 53215. Tel: 414-383-2550. Continuing Education Program for older adults. Audrey Lozier, Exec. Dir.; Sr. Celia Schulte, Admin. Asst.
- M.F.S.I., Inc.**, 3301 W. Highland Blvd., 53208. Wilfred F. Loebig, Jr., Pres. Sponsored by Franciscan Sisters, Daughters of the Sacred Hearts of Jesus and Mary, Wheaton, IL.
- Madonna of Milwaukee, Inc.**, 6618 N. Teutonia Ave., 53209. Sr. M. Regina Bruen, S.S.M., Pres. A corporation of the Sisters of the Sorrowful Mother.
- Mercedes Molina - Congregation of Instituto Santa Mariana de Jesus**, 1234 North 24th Pl., 53205. Tel: 414-931-7163. Sr. Gloria Piedad Garzon, Supr. Corporate Title: Mercedes Molina, Inc.
- Milwaukee Archdiocesan Council of Deacons**, P.O. Box 07912, 53207-0912. Advisory/Governing Board of Permanent Deacons. Deacon Eugene E. Van Garsse, Pres.
- National Association of Catholic Chaplains**, 3501 S. Lake Dr., P.O. Box 07473, 53207-0473. Tel: 414-483-4898; 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: 414-483-7376. Victoria M. Thorn, Pres.
- O.S.F. Services, Inc.**, 1126 S. 70th St., Ste. S306, P.O. Box 14970, 53214-0970. Tel: 414-456-2300. Mr. Wilfred F. Loebig, Jr., Pres. Sponsored by Franciscan Sisters, Daughters of the Sacred Hearts of Jesus and Mary, Wheaton, IL.
- Pallottine Apostolic Associates**, 5424 W. Bluemound Rd., 53208. Tel: 414-258-3633. Mr. Michael L. Hess, Dir.
- Pallottine Fathers and Brothers, Inc., Disability Trust**, 5424 W. Bluemound Rd., 53208. Very Rev. Joseph L. Heinrichs, S.A.C., Pres.; Rev. Harold J. Liebl, S.A.C., Treas.
- Pallottine Fathers and Brothers, Inc., Educational and Apostolic Ministry Trust**, 5424 W. Bluemound Rd., 53208. Tel: 414-259-0688. Very Rev. Joseph L. Heinrichs, S.A.C.; Rev. Harold J. Liebl, S.A.C., Sec. & Treas.
- S.E.T. Ministry, Inc.**, 2977 N. 50th St., 53210. Tel: 414-449-2680. Sr. Lucia Halbur, C.S.A., Pres. & C.E.O. Wheaton Franciscan Services, Inc., Corporate Sponsor, Joint Sponsored by 19 Religious Congregations.
- S.F.A. of Racine, Inc.**, 1126 S. 70th St., Ste. S306, 53214-0970. Mr. Wilfred F. Loebig, Jr., Pres. Sponsored by Franciscan Sisters, Daughters of the Sacred Hearts of Jesus and Mary, Wheaton, IL.
- S.I.S. (Sisters Interacting with Seniors)**, 1525 N. 24th St., 53205. Tel: 414-643-4529. Sr. Irene Kay, R.S.M., Coord.
- St. Benedict Community Meal**. (Province of St. Joseph of the Capuchin Order, Inc.), 1015 North 9th St., 53233. Tel: 414-271-0135. Mr. Tom Plakut, Dir. Provides a free evening meal Sunday through Friday to those in need.
- St. Catherine Residence For Women**, 1032 E. Knapp St., 53202. Tel: 414-272-8470. A Residence for Students and Working Women. Sr. Ruth Mutchler, R.S.M., Admin. Sisters 5; Residents 145. Legal Title: St. Catherine Residence for Young Women.
- St. Clare Management, Inc.**, 1545 S. Layton Blvd., 53215. Tel: 414-643-6501. Joseph Ferrie, Interim Pres. Sponsored by the School Sisters of St. Francis.
- St. Francis Corporation**, 3237 S. 16th St., 53215; Fax: 414-647-5685. Mark V. Knight, CEO; Kevin Kluesner, Pres. Sponsored by the Congregation of the Sisters of St. Felix of Cantalicio of the United States of America, Chicago Province. (Felician Sisters).
- St. Francis Health Care, Inc.**, 3237 S. 16th St., 53215; Fax: 414-647-5565. Mark V. Knight, CEO. Sponsored and operated by the Congregation of the Sisters of St. Felix of Cantalicio of the United States of America, Chicago Province. (Felician Sisters).
- St. Mary's Hospital, Milwaukee Foundation, Inc.**, 1101 N. Market St., Suite 125, 53202. Tel: 414-291-1425; Fax: 414-291-1427. Mr. Mark D. Langer, Chm.; Sr. Renee Rose, D.C., Pres. Sponsored by the Daughters of Charity of St. Vincent de Paul.
- St. Marys Hospital Guild, Inc.**, 2320 N. Lake Dr., 53211. Tel: 414-291-1248; Fax: 414-291-1048.
- St. Michael Hospital Community Foundation, Inc.**, 2400 W. Villard Ave., 53209. Tel: 414-527-8205. Darryl Bell, 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 Lawyers Society**, 3501 S. Lake Dr., 53207-0912. Tel: 414-769-3300. Rev. Joseph N. Perry, Spiritual Dir.
- Santa Fe Communications, Inc.**, 1126 S. 70th St., Ste. S216A, 53214. Tel: 414-475-4444. Dr. William Thorn, Pres.; Timothy S. John, Treas.
- Seton Health Care Services, Inc.**, 2266 N. Prospect Ave., 53202. Tel: 414-291-1300; Fax: 414-291-1319. Barbara Bartlein, Vice Pres. Operated by the Daughters of Charity of St. Vincent de Paul. A licensed home health agency.
- Seton Health Corporation of Wisconsin**, 2320 N. Lake Dr., 53211. Sr. JoAnn Cuscurida, D.C., Chm. Operated by the Daughters of Charity of St. Vincent de Paul.
- Shade Tree Family Resource Center, Inc.**, 128 W. Burleigh St., 53212. Tel: 414-562-7934. Mary Tandberg, Pres.; Sherri Mays-Hardge, Contact Person. 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.
- Shared Therapeutic Services, Inc.**, 2500 N. Mayfair Rd., 53226. Tel: 414-778-6688. School Sisters of St. Francis.
- Sisters of the Sorrowful Mother-Ministry Corporation**, 11925 W. Lake Park Dr., 53224. Tel: 414-359-1060. Sr. M. Lois Bush, S.S.M., Pres.
- *St. Joseph Basilica Foundation, Inc.**, 569 W. Lincoln Ave., 53207. Tel: 414-385-3263; Fax: 414-385-3270. Mr. Michael J. Murry, Chm.; Mr. Richard C. Thomas, Admin.
- Telos, Inc.** dba Clare Heights, Clare Meadows, Clare Lakes, Clare Court, Clare Place and Clare Central. 1545 S. Layton Blvd., 53215. Tel: 414-643-6501. Sponsored by the School Sisters of St. Francis. Housing for physically disabled to live independently. Sr. Phyllis Vater, Pres. Apartments 107.
- Villa St. Joseph, Inc.**, 5016 W. Burleigh St., 708-462-9271. Celeste Osgood, hawer, Contact Person. Franciscan Sisters of the Sacred Hearts of Jesus and Mary, Wheaton, IL. To acquire or develop housing projects for low income persons.
- Villa St. Theresa, Inc.**, 5016 W. Burleigh St., 708-462-9271. Ms. Chris North, Seehawer, Contact Person. Franciscan Sisters of the Sacred Hearts of Jesus and Mary, Wheaton, IL. To acquire or develop housing projects for low income persons.
- WFSI-Milwaukee Foundation, Inc.**, 3306, P.O. Box 14970, 53214-0970. Sheahan, Pres. Sponsored by Franciscan Sisters, Daughters of the Sacred Hearts of Jesus and Mary, Wheaton, IL.
- BRISTOL. Mercy Retreat Center**, 12009 N. 100th St., 53222. Tel: 414-862-6648. Sisters of Mercy Regional Community of Chicago.
- BROWN DEER. Sisters of the Sorrowful Mother Trust**, 9056 N. Deerbrook Rd., 53221. Mendoza, Pres. Provides for the spiritual and infirm members of the Sisters of the Sorrowful Mother.
- Sisters of the Sorrowful Mother International, Inc.**, 9056 N. Deerbrook Rd., 53221. 8940. Sr. M. Julietta Mendoza, Chm.
- BUTLER. SHARE of Southeastern Wisconsin**, W. Silver Spring Dr., 53007. Tel: 414-414-783-2515. Deacon Donald A. B. Dir. An affiliate of the St. Vincent de Paul Society of the Archdiocese of Milwaukee.
- FOND DU LAC. Hazotte Ministries, Inc.**, 54935. Tel: 414-923-2121. Sponsored by the Congregation of the Sisters of St. Agnes, C.S.A., Pres.
- St. Francis Home Foundation, Inc.**, 54935. H. Thomas Hierl, Pres. Sponsored by the Congregation of the Sisters of St. Agnes, Lac, WI.
- FRANKLIN. Congregation of the Priests of the Support and Maintenance Trust**, 601 Lane Rd., 53132. Trustees: Rev. Fr. S.C.J.; Bro. Raymond Kozuch, S.C.J.; Sorcik, S.C.J.
- Friends of Theophane**, P.O. Box 3210. Ronald Zeilinger, Contact Person. Formation and promote knowledge of the holiness of the late Frater Theophane S.C.J.
- GREENDALE. Volunteer Missionary Movement**, 5980 W. Loomis Rd., 53129. Tel: 414-423-8964. Mary Jo Runnoe, Dir. Receives and sends Christian men and women in need in the world.
- HALES CORNERS. Development Office. Sacred Heart Priests of the Sacred Heart Retreat Center, Inc.**, 6889 S. Lovers Lane Rd., 900, 53130. Tel: 414-425-3383. Mr. Thompson, Pres. U.S. Province of the Sacred Heart.
- KENOSHA. Dominican Health Care, Inc.**, 3501 S. 14th St., 53140. Tel: 414-656-3841. Mr. Bruce E. Pres. Sponsored by the Congregation of the Sisters of St. Catherine of Siena of Kenosha.
- St. Mark Latin American Center**, 1320 13rd St., 5459. Tel: 414-657-7222. Rev. Gerald J. Pres.
- The Women's Health Center Foundation**, Seventh Ave., 53140. Beatrice M. Herrmann, Pres.
- MANTOWOC. Sisters of St. Elizabeth, Inc. Community Support Charitable Trust**, 2005 Division St., 5699. Tel: 414-684-7171, Ext. 291. Mother Amrhein, S.S.E., Trustee.
- MEQUON. St. Mary's Foundation Ozaukee, Inc.**, Fort Washington Rd., Ste. G01, 53097. Tel: 414-7472; Fax: 414-243-7416. Ms. Jean Ann, Pres. Sponsored by Daughters of Charity of St. Vincent de Paul.
- *PEWAUKEE. Tyme Out Youth Ministry Center**, W25338 Lindsay Rd., 53072. Tel: 414-631-1000. Kieran Sawyer, S.S.N.D., Dir.
- RACINE. All Saints Healthcare System, Inc.**, 3801 St., 53405. Tel: 414-636-4860; Fax: 414-636-4860. Edward DeMeulenaere, Pres. Franciscan Sisters, Daughters of the Sacred Hearts of Jesus and Mary, Wheaton, IL.
- All Saints Visiting Nurse Association and Home Care, Inc.**, 4000 Spring St., P.O. Box 404, 53405. Tel: 414-635-7580. Debra A. Ostrowski, Pres. Sponsored by Franciscan Sisters, Daughters of the Sacred Hearts of Jesus and Mary, Wheaton, IL.
- Catherine Marian Housing, Inc.**, 5635 Erie St., 53222. Tel: 414-639-4100. Sisters of St. Dominic of Wisconsin and the Franciscan Sisters, Daughters of the Sacred Hearts of Jesus and Mary of Wheaton, IL.