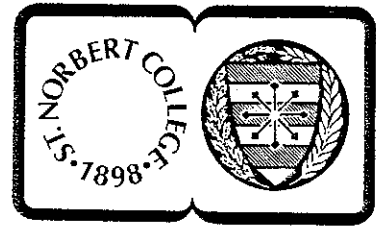


Office of the President



ST. NORBERT COLLEGE
DE PERE, WISCONSIN 54115
TELEPHONE — 414 - 337-3165

To Whom It May Concern:

This is to certify that St. Norbert College is not a private foundation under Section 509(a) of the Internal Revenue Code. This May 21, 1975 ruling is in force and it has not been revoked or rescinded.

Sincerely,

A handwritten signature in cursive script that reads 'Thomas A. Manion'.

Thomas A. Manion
President

TAM:mms



UNITED STATES CATHOLIC CONFERENCE

1312 MASSACHUSETTS AVENUE N.W., WASHINGTON, D.C. 20005 (202) 659-6690

SAINT NORBERT COLLEGE

Office of General Counsel

Entered in PCG

August 17, 1984

FOR THE INFORMATION OF: The Most Reverend Archbishops and
Bishops, Superiors of Religious
Orders and Institutions, Diocesan
Attorneys and State Conference
Directors

SUBJECT: 1984 Group Ruling

FROM: Wilfred R. Caron, General Counsel

Enclosed is a copy of the group ruling issued on August 2, 1984 by the United States Treasury Department, Internal Revenue Service ("IRS"), with respect to the federal tax status of organizations listed in the Official Catholic Directory ("OCD") for 1984. As explained in greater detail below, this ruling is important for establishing:

- (1) the exemption of such organizations from:
 - (a) federal income tax;
 - (b) federal unemployment tax (but see par. 3 of "Explanation" below); and
- (2) the deductibility, for federal income, gift and estate tax purposes, of contributions to such organizations.

The 1984 group ruling is the latest in a series that began with the original determination of March 25, 1946. In the 1946 document, the Treasury Department affirmed, in a single group ruling, the exemption from federal income tax of all Catholic institutions listed in the OCD for that year. Each year since 1946, in a separate letter, the 1946 ruling has been extended to the institutions listed in the current OCD. The language of these rulings has been substantially the same throughout their history, with changes from time to time to reflect intervening