



Entered in POG

## *The University of Dayton*

August 18, 1997

To Whom It May Concern :

Subject: The University of Dayton Tax-Exempt Status

This is to certify that the University of Dayton is a tax-exempt organization as defined by Section 501 (c) of the Tax Reform Act of 1986. This tax-exempt status is supported by the following documents:

1. A letter from the Internal Revenue Service dated July 18, 1997 and furnished annually to the United States Catholic Conference.
2. The listing of the University of Dayton in the latest listing of The Official Catholic Directory published annually by P.J. Kenedy & Sons.

The University of Dayton's tax-exempt status has been continuous and is up to date.

Very truly yours,

Thomas E. Burkhardt  
Vice President for Financial Affairs  
& Treasurer

TEB/cm

Enclosures

Internal Revenue Service

Department of the Treasury

District  
Director

Delaware-Maryland District

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. 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.

Lay Teachers 99  
Students 1,883

Dayton  
Archdiocese of Cincinnati

*The University of Dayton* (1850)  
(Coed)  
300 College Park Ave.  
Dayton, OH 45469-1624  
Tel: 937-229-1000  
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Students 2,989  
School of Business Administration  
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Professors 51  
Students 1,045  
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Students 767  
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Students 1,262  
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Professors 21  
Students 475  
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Faculty 408  
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Diocese of Youngstown

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Students 1,447

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Brown County Ursulines, 20918 State Rte. 251  
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Students 300

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Diocese of Steubenville

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Bro. JOHN MARK KLAUS, T.O.R., C  
Priests 5  
Lay Teachers 84  
Students 1,936

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Sylvania, OH 43560  
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G. PATRICK WILLIAMS, Vice Pres.  
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Lay instructors 58  
Enrollment 1,670

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Students 335

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*Marylhurst College*  
Marylhurst, OR 97036  
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Dr. NANCY WILGENBUSCH, Pres.  
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Contact Person  
Sisters 8  
Lay Teachers 219  
Students 2,800

Portland

Archdiocese of Portland

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IS, Provost and Academic Vice

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ER, Dean, College of Arts &

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Assoc. Dean, College of Arts

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JE, Dean, College of Arts

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