

LUTHERAN COLLEGE AND HIGH SCHOOLS

*Denotes not called

WISCONSIN LUTHERAN COLLEGE

8800 W Bluemound Rd Milwaukee WI 53226-4626
414-443-8800; Fax: 414-443-8514
webmaster@wlc.edu; www.wlc.edu

Johnson Daniel, *President*Kolander John, *Provost*Schroeder Steven, *Dir Human Resources*Kruse Merlyn, *Associate**Vice President of**Institutional Advancement*Miller Dennis, *Vice President**of Student Affairs*

— Phy Ed /

Head Football

Coach

Schlomer Duane, *Vice President**of Finance & Administration*Anderson Robert, *Assistant*

— Biology

*Dean for Faculty**Development*

Becker Juanita,

— Music

*Musical Arts*Braun William, *Dept Chair-*

— Music

Musical Arts

Carey Rebekah,

Director of Nursing

Cockroft Milton,

*Pathways Director*Ebeling Daniel, *Dept Chair-*

— Chemistry

Physical Science

Eggers Judith,

*Director of Residential Life*Erbe Jarrod, *Dept Chair-*

— Biology

*Life Sciences*Friske Mel, *Dept Chair-*

— Mathematics

Mathematics

Glaeske Kevin,

— Chemistry

Physical Science

Gompper Jan,

— Theatre

Director of Theatre

Hennen Joe,

*Admissions Counselor*Holman James, *Director of*

— Education

*Teacher Education*Jahns Thad, *Field and**Career Services Director*Leffel Lisa, *Director of**Alumni Relations &**the Warrior Club*Lehninger Paul, *Dept Chair-*

— Religion

*Religious Studies*Loeffel Linda, *Director**of Financial Aid*Matson James, *Dept Chair-*

— Art

*Theater & Visual Arts*Metzger Kristine, *Director**of Planned Giving*Mischke Joel, *Dean of**Enrollment Services*

Moldenhauer Martin,

— English

*Dept Chair-**Modern Languages*Natzke Joyce, *Dept Chair-*

— Education

*Behavioral Sciences /**Director of Licensing/**Certification*

Noon Edward,

— Phy Ed

*Athletic Director*Patterson Sharon, *Director of**Corporate &**Foundation Relations*Plamann Karen, *Director of**Events, Conferences &**Campus Center*Poppe Jerry, *Dept Chair-*

— Political Science

*Social Sciences*Schmal Daniel, *Director of**Arts Programming*Siegmann Starla, *Director of**Library Services*Sierszyn Jay, *Director of*

— Drama

*Technical Theatre*Sitz Karen, *Director of**Student Support*

Stollenwerk Donna,

Financial Aid

Strobel Nathan,

— Religion

*Campus Pastor*Swontek Craig, *Director of**Admissions*Travis Steven, *Head**Cross Country/**Track & Field Coach*Treuden Terry, *Director of*

— Music

*Instrumental Music*Uecker Deborah, *Dept Chair-*

— Communication

*Business & Communication*Valerio Brett, *Registrar*

— Phy Ed

Weber Jeffrey,

— Communication

Career Counselor

Wolle Rhoda

— Education

Ankerberg Erik

— English

Balza Robert

— Biology

Beck Paul

— History

Billitz Daniel

— Business

Boehlke Paul

— Biology

Braun Bruce

— Education

Braun Mark

— Religion

Brightsman David

— Education

Brown Mary Jo

— Foreign Language

Buelow Ronald

— Mathematics

Burmeister Paul

— Art

Burov Sharon

— Education

Close Wendy

— Psychology

Cortright Charles

— Religion

Dusseau Ray

— Education

Eastman Daniel

— Business

Ebeling Angela

— Science

Farley Ned

— Anthropology

Freese John

— Political Science

Gjerdset Kristin

— Art

Heins Mary

— Communication

Jacobsen Brian

— Business

Krause Sibylle

— Foreign Language

Krug Matthew

— Psychology

Kuehn Kerry

— Physical Science /

Physics

Kurtz Christopher

— Theatre

Lindemann Chad

— Art

Meyer Kristen

— Mathematics

Miller Martin

— Education

Moudry Jerrilyn

— Communication

Mundt Andrew

— Chemistry

Nowack James

— Music

Olson Leanne
 Palmer Aaron
 Parker Fedewa Rebecca
 Pelzl Eric
 Pless Joel
 Reina Michelle
 Reinemann Dave, *Coach*
 Retberg Amanda
 Schulz David
 Schulz Gregory
 Steele Patrick
 Thompson Glen
 Tonnaciff Catharine
 Wiedmann Lorna

— Psychology
 — History
 — English
 — Mandarin Chinese
 — Religion
 — Business
 — Baseball
 — Communication
 — Computer
 — Philosophy
 — History
 — History
 — Foreign Language
 — English

Raiser Danielle

— Drama /
 Mathematics /
 Science
 — Spanish / Religion
 — English / Phy Ed

Zimdars Thomas
 Shimek Rachel,
Dorm Supervisor

CALVARY ACADEMY — FLORIDA, INC

5400 Bethlehem Rd Mulberry FL 33860-9024
 863-428-2071; Fax: 863-428-2584
 floridaoffice@calvaryacademy.net;
 www.calvaryacademy.net

Weisheim Carlton, *President*
 Jaeger Joel,

Program Coordinator
 Kohls Benjamin, *Counselor*
 Zabel David

— English /
 Language Arts /
 Mathematics /
 Religion / Science /
 Social Studies
 — English /
 Mathematics /
 Music / Religion /
 Science /
 Social Studies /
 Special Ed

Zubke Valerie

EVERGREEN LUTHERAN HIGH SCHOOL

2021 S 260th St Des Moines WA 98198-9025
 253-946-4488; Fax: 253-529-9475
 email@elhs.org; www.elhs.org

Humann Beth, *Administrator*,
International Student
Program

— Journalism / ESL

Thiesfeldt Gregory, *Principal*
 Bauer Stanley,
Development Director

— Social Studies

Habeck David,
Athletic Director
 Seltz Nathan,
Dean of Students

— English / Religion

Tacke Mark, *Guidance*
 Ash Allen

— Spanish /
 Religion
 — Religion / Science
 — Mathematics /
 Science / Religion

Bishop Rebecca
 Cole Stanley

— English
 — Mathematics /
 Social Studies
 — Latin / Religion
 — Yearbook
 — Music

Humann James
 Ide Elizabeth
 Justman Jodi
 Kurbis Jeffrey

— Mathematics /
 Religion
 — Spanish /
 Social Studies
 — English / Art
 — Physical
 Education /
 Science
 — Computer

Natalie Anthony
 Richmond Nicole
 Schewe Victoria

Tacke Alta Mae

FOX VALLEY LUTHERAN HIGH SCHOOL

5300 N Meade St Appleton WI 54913-8383
 920-739-4441; Fax: 920-739-4418
 phartwig@fvlhs.org; www.fvlhs.org

Hartwig Paul, *Principal*

Nolte Alan, *Assistant Principal*

— Computer /
 Mathematics

ARIZONA LUTHERAN ACADEMY

6036 S 27th Ave Phoenix AZ 85041-5200
 602-268-8686; Fax: 602-243-1353
 info@alacoyotes.org; www.alacoyotes.org

Sebald John, *Principal*,
Director of Development

Bode Bradley,
Assistant Principal

Gray Gary, *Assistant Principal*

Meyer Douglas,
Athletic Director
 Pasbrig Jonathan,
Director of Fine Arts

Brown Janell
 Burmeister Joel
 Haag Paul

Indahl Scott

Sonntag Matthew
 Steiner Mark
 Steinmetz Virginia

Strassburg Jeremiah
 Tierney Joan

— Religion

— Mathematics /
 Science

— Religion /
 Social Studies

— Drama / Music /
 Religion

— Art
 — Mathematics

— Speech / English /
 Language Arts

— Government /
 History /

Geography
 — Science

— Mathematics
 — Business /

Journalism /
 Computer

— Spanish / Religion
 — English /

Language Arts

CALIFORNIA LUTHERAN HIGH SCHOOL

31970 Central Ave PO Box 1570 Wildomar CA
 92595-1570
 951-678-7000; Fax: 951-678-0172
 clhs.office@clhs-chawks.org; www.clhs-chawks.org

Aguilar Andrew,
Superintendent
 Rosenbaum Steven,
Principal

Bahn Michael,
Curriculum Development

Faust Robert,
Technology Coordinator

Faust Vickie, *College*
Guidance Counselor
 Kirchoff Ryan,
Athletic Director

Backus David
 Peter David

— Choir / Music /
 Math /

Government
 — Yearbook /

Spanish /
 Mathematics

— Computer /
 Science /

Mathematics
 — Journalism /

English
 — Literature /

Grammar /
 Consumer Math /
 Religion

— Social Studies /
 Phy Ed

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Kriewall Timothy, *President*
Boatman Edith, *Vice President of Public Relations*
Kolander John, *Vice President of Academic Affairs*
Kruse Merlyn, *Associate Vice President of Institutional Advancement*
Miller Dennis, *Vice President of Student Affairs* — Phy Ed / Head Football Coach
Muetzel Ronald, *Vice President of Institutional Advancement*
Schlomer Duane, *Vice President of Finance & Administration*
Anderson Robert, *Assistant Dean for Faculty Development* — Biology
Beck Paul, *Dept Chair-Social Sciences* — History
Becker Juanita, *Dept Chair-Musical Arts* — Music
Eggers Judith, *Director of Residential Life*
Erbe Jarrod, *Dept Chair-Life Sciences* — Biology
Faust Lucas, *Admissions Communication Supervisor*
Fraser Peter, *Dept Chair-Modern Language* — English
Friske Mel, *Dept Chair-Mathematics* — Mathematics
Glaeske Kevin, *Dept Chair-Physical Science* — Chemistry
Hennen Joe, *Admissions Counselor*
Holman James, *Director of Teacher Education* — Education
Kuehn Kerry, *Dept Chair-Physical Science* — Physics
Lefel Lisa, *Director of Alumni Relations & the Warrior Club*
Lehninger Paul, *Dept Chair-Religious Studies* — Religion
Loeffel Linda, *Director of Financial Aid*
Matson James, *Dept Chair-Theater & Visual Arts* — Art
Metzger Kristine, *Director of Planned Giving*
Mischke Joel, *Dean of Enrollment Services*
Natzke Joyce, *Dept Chair-Behavioral Sciences / Director of Licensing / Certification* — Education
Nelson Jan, *Director of Theatre* — Theatre
Noon Edward, *Athletic Director* — Phy Ed
Patterson Sharon, *Director of Corporate & Foundation Relations*

Plamann Karen, *Director of Campus Events / Campus Center Director*
Schmal Daniel, *Director of Arts Programming*
Siegmann Starla, *Director of Library Services*
Sierszyn Jay, *Director of Technical Theatre* — Drama
Sitz Karen, *Director of Student Support*
Stollenwerk Donna, *Financial Aid*
Strobel Nathan, *Campus Pastor* — Religion
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Valerio Brett, *Registrar* — Phy Ed
Weber Jeffrey, *Career Counselor* — Communication
Ankerberg Erik — English
Balza Robert — Biology
Bilitz Daniel — Business
Boehlke Paul — Biology
Braun Bruce — Education
Braun Mark — Religion
Braun William — Music
Brightsman David — Education
Brown Mary — Foreign Language
Buelow Ronald — Mathematics
Burmeister Paul — Art
Buwow Sharon — Education
Close Wendy — Psychology
Cortright Charles — Religion
Dusseau Ray — Education
Ebeling Daniel — Chemistry
Freese John — Political Science
Gebhard David — Mathematics
Gjerdset Kristin — Art
Heins Mary — Communication
Hoehl Stacy — Psychology
Huebner Annemarie — Business
Jacobsen Brian — Foreign Language
Krause Sibylle — Psychology
Krug Matthew — Mathematics
Meyer Kristen — English
Moldenhauer Martin — Communication
Moudry Jerralyn — Chemistry
Mundt Andrew — Music
Nowack James — Psychology
Olson Leanne — History
Palmer Aaron — Religion
Pless Joel — Political Science
Poppe Jerry — Education
Rahn James — Business
Reina Michelle — Communication
Retberg Amanda — Chemistry
Roesselet Kevin — Computer
Schulz David

WISCONSIN LUTHERAN COLLEGE,
407 N. Glenview Ave., Milwaukee, Wis.

WISCONSIN EVANGELICAL LUTHERAN SYNOD
3512 West North Avenue
Milwaukee, Wisconsin 53208

November, 1973

657.03

Re: Exemption From
Federal Income Tax

To: New Subordinates of the Synod - Congregations,
Wisconsin Lutheran College, etc.

We have been advised by the Internal Revenue Service that the new subordinates of the Synod submitted for addition to our group exemption letter for the year ending June 30, 1973, have been accepted by that office.

These new subordinates are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. You are, therefore, not required to file a Form 1120 - Income Tax Return, or Form 990 - Return of Organization Exempt From Income Tax. If you are subject to tax on unrelated business income under section 511 of the Code, you must file Form 990-T. You are not liable for Federal unemployment taxes. You are liable for social security taxes only if you have filed waiver of exemption certificates relative to women teachers and non-called church employees, as provided in the Federal Insurance Contributions Act. (We are told your District Director will be glad to tell you more about the latter point.) The Fiscal Office can also advise you in this matter.

As a result of this group exemption now including the new subordinates, donors may deduct contributions to your organization as provided by section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for the use of your organization are deductible for estate and gift tax purposes under sections 2055, 2106, and 2522 of the Code.

Unless advised to the contrary, the new subordinates receiving this letter, may quote the IRS ruling as follows: Group ruling to Wisconsin Evangelical Lutheran Synod, TS:E, November 12, 1973 -

U. S. Treasury Department
Internal Revenue Service Center
Exempt Organization Returns Branch
Mid-Atlantic Region
P. O. Box 187
Cornwells Heights, Pa. 19020

All subordinate units are required by IRS within 30 days after the close of the Synod's annual accounting period (June 30) to advise the Fiscal Office for subsequent submission to IRS of any name changes and/or address changes which took place since June 30, 1973.

Employer identification numbers (EIN) should be obtained by requesting Form SS-4, available from any Internal Revenue office or the Social Security Administration. We note that many congregations in their letter requesting to be added to the Synod's roster for the purposes of tax exemption did not have such number. This number is to be used on all forms, attachments and correspondence you might send to Internal Revenue and Social Security Administration.

Kindly keep this letter in your organization files. It is important!

PAU:f
112077

FISCAL OFFICE

Internal Revenue Service

Department of the Treasury

P.O. Box 2508
Cincinnati, OH 45201

Date: SEP 21 2000

Wisconsin Evangelical Lutheran Synod
c/o William C Pickering
411 E Wisconsin Ave Ste 700
Milwaukee, WI 53202

Person to Contact:

John J. McGee

ID# 31169

Toll Free Telephone Number:

8:00 A.M. to 9:30 P.M. EST

877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

39-0842084

Dear Sir or Madam:

This is in response to your request to extend and continue the recognition of exempt status granted to the Wisconsin Evangelical Lutheran Synod and your subordinates. Effective August 1, 1997 you reorganized your legal structure under Wisconsin statutory law. The post-reorganization activities are substantively identical to the pre-reorganization activities.

In January 1966 we issued a group ruling determination letter that recognized your subordinates as exempt from federal income tax under section 501(a) of the Internal Revenue Code as organizations of the type described in section 501(c)(3). That letter is still in effect.

Based on the information submitted, we recognized the subordinates named on the list your organization supplied as exempt from federal income tax under section 501(c)(3) of the Code. Also, we classified those subordinates as organizations that are not private foundations because they are organizations of the type described in sections 509(a)(1) and 170(b)(1)(A)(i) of the Code.

Donors may deduct contributions to your organization's subordinates as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to the subordinates or for their use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Your organization and its subordinates are not required to file federal income tax returns unless subject to the tax on unrelated business income under section 511 of the Code. If subject to this tax, the organization must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization or its subordinates' present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Unless specifically excepted, your organization and its subordinates are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid each employee during a calendar year. This does not apply, however, if your organization makes or has made a timely election under section 3121(w) of the Code to be exempt from such tax. Your organization and its subordinates are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Wisconsin Evangelical Lutheran Synod
39-0842084

Each year, at least 90 days before the end of your organization's annual accounting period, please compile and forward the following information:

1. A statement describing any changes during the year in the purposes, character, or method of operation of your organization's subordinates;
2. A list showing the names, mailing addresses (including Postal ZIP Codes), actual addresses if different, and employer identification numbers of subordinates that:
 - a. Changed names or addresses;
 - b. Were deleted from the roster; or
 - c. Were added to the roster.
3. For those subordinates added, attach:
 - a. A statement that the information on which your organization's present group exemption letter is based applies to the new subordinates;
 - b. A statement that each has given your organization written authorization to add its name to the roster;
 - c. A list of those to which the Service previously issued exemption rulings or determination letters;
 - d. A statement that none of the subordinates is a private foundation as defined in section 509(a) of the Code if the group exemption letter covers organizations described in section 501(c)(3);
 - e. The street address of subordinates where the mailing address is a P.O. Box.
4. If applicable, a statement that your organization's group exemption roster did not change since the previous report.

The above information should be sent to the following address:

Internal Revenue Service Center
Attn: Entity Control Unit
Ogden, UT 84409

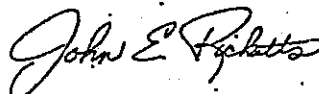
Wisconsin Evangelical Lutheran Synod
39-0842084

The law requires you to make available for public inspection a copy of your organization's exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection.

Your organization's Group Exemption Number is 1773.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



John E. Ricketts, Director, TE/GE
Customer Account Services



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

501(c)(3) letter

657.03

Important! Save!

IN REPLY REFER TO
T:EP:EO:R:3
RWB

Wisconsin Evangelical Lutheran
Synod
3512 West North Avenue
Milwaukee, Wisconsin 53208



JAN 25 1966

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 August 28, 1944, addressed to you under your former name, Evangelical Lutheran Joint Synod of Wisconsin 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.

Based upon the information presented, it is held that you and your districts, congregations, educational, charitable and religious organizations listed in your 1965 yearbook are exempt from Federal income tax as organizations described in section 501(c)(3) of the Internal Revenue Code of 1954, as it is shown that you and your listed districts, congregations, educational, charitable and religious organizations are organized and operated exclusively for religious, charitable and educational purposes. Any questions concerning excise, employment or other Federal taxes should be submitted to the appropriate District Director.

You and your listed districts, congregations, educational, charitable and religious organizations are not required to file Federal income tax returns so long as they retain a tax exempt status.

It will not be necessary for you and your listed districts, congregations, educational, charitable and religious organizations to file the annual return of information, Form 990-A, generally required of organizations exempt under section 501(c)(3) of the Code, as your listed districts, congregations, educational, charitable and religious organizations come within the specific exceptions contained in section 6033(a) of the Code.

Wisconsin Evangelical Lutheran
Synod

Contributions made to you and your listed districts, congregations, educational, charitable and religious organizations are deductible by donors as provided by section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to or for the use of your listed districts, congregations, educational, charitable and religious organizations are deductible for Federal estate and gift tax purposes as provided in sections 2055, 2106 and 2522 of the Code.

You and your listed districts, congregations, educational, charitable and religious organizations 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 your District Director. Your listed districts, congregations, educational, charitable and religious organizations 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 your new districts, congregations, educational, charitable and religious organizations and the names and addresses of any districts, congregations, educational, charitable and religious organizations 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. Please send us one copy of the list or directory for this office and one copy for each District Director in which your districts, congregations, educational, charitable and religious organizations 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 districts, congregations, educational, charitable and religious organizations.

-4-

Wisconsin Evangelical Lutheran
Synod

The District Directors concerned are being notified.

Very truly yours,

John R. Buehler

Chief, Rulings Section
Exempt Organizations Branch

N.B. Several years ago, the IRS assigned Group Exemption Number 1773 to the Synod which is also applicable to its subordinate units.

WEELS - Fiscal Office

101777