

JUL 07 2008

Internal Revenue Service  
District Director

Department of the Treasury

P. O. Box 2508  
Cincinnati, OH 45201

Date: July 1, 2008

Person to Contact:

James Blair  
ID # 31-07578

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877-829-5500

FAX Number:  
513-263-4330

Ms. Delirdre Dessingue  
Associate General Counsel  
United States Conference  
of Catholic Bishops  
3211 4<sup>th</sup> Street, N.E.  
Washington, D.C. 20017-1194

EIN # FOR MSVFS:  
86-4582035

Dear Ms. Dessingue:

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* 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 2008 shows the names and 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 2008 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.

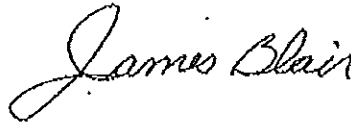
Ms. Deirdre Dessingue

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, as indexed for inflation. You and your subordinates are not liable for the tax under the Federal Unemployment Tax Act (FUTA).

By May 31, 2009, please send three (3) copies of *The Official Catholic Directory* for 2009 to IRS TE/GE in Cincinnati; one copy to the Processing Campus in Ogden; two copies each to the EO Area Managers in Newark, Brooklyn, Chicago, St. Paul, Atlanta, Los Angeles, the IRS National Headquarters and the Director, EO Examinations, Dallas.

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.

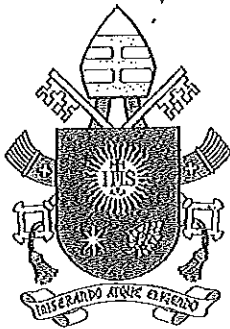
Sincerely,

A handwritten signature in cursive script that reads "James Blair".

for Robert Chol, Director,  
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# The Official Catholic Directory

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Chicago Atropis Catholic Chaplaincy, P.O. Box 60359, 60606-0359. Tel: 773-680-2636; Fax: 773-680-0130. Email: ordchapel@aol.com. Web: www.atropischapels.org. Rev. Michael G. Zanolo, S.T.L., C.A.C., Chap.

Claret Center, 5536 S. Everett, 60637. Tel: 773-643-6259; Fax: 773-643-6929. Email: claret\_center@claret.org. Web: www.claret.org. Mary Hogan, Admin. Resources for Counseling and Spiritual Direction.

Claretian Associates, Inc., 9108 S. Brandon Ave., 60617. Tel: 773-734-9181; Fax: 773-734-9221. Email: angelah@claretianassociates.org. Web: www.claretianassociates.org. Angela Hurlock, Exec. Dir. Organization to provide affordable housing and encourage neighborhood improvement in South Chicago.

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Claretian Missionaries Charitable Property Trust, 205 W. Monroe St., 7th Fl., 60606. Tel: 312-544-8221. Rev. Mark Brummel, C.M.F., Trustee.

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Monroe St., 60606. Tel: 312-544-8170, Ext. 478; Fax: 312-226-7756. Email: volunteers@claretians.org. Web: www.claretianvolunteers.org. Rev. Mark Brummel, C.M.F., Provincial Treas.

Court of Appeals-Provinces of Chicago, 20 N. Wacker Dr., Ste. 3420, 60606. Tel: 312-553-4080; Fax: 312-553-4085. Email: coaprochicago@yahoo.com. Rev. John P. Lucas, Judicial Vicar. The Court of Second Instance in matrimonial cases for the Tribunals of the Province of Chicago.

Cristo Rey Network, 14 E. Jackson Blvd., Ste. 1200, 60604. Tel: 312-784-7200; Fax: 312-784-7201. Email: rbirdsell@cristoreynetwork.org. Web: www.cristoreynetwork.org. Rev. John P. Foley, S.J., Exec. Chm.; Rob Birdsell, Pres.; Elizabeth Goettl, Chief Academic Officer. The Cristo Rey Network supports and helps establish Catholic high schools where students work to earn tuition and gain business experience. Each school is modeled after Cristo Rey Jesuit High School of Chicago.

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Dominican Volunteers USA, 1914 S. Ashland Ave., 60608. Tel: 312-226-0919; Fax: 312-226-0919. Email: info@dvsusa.org. Web: www.dvsusa.org. Michael Chapuran, M.P.A., Exec. Dir. Dominican Volunteers USA provides full-time volunteer opportunities for lay people. Volunteers live and work with Dominicans (Order of Preachers) ministries and communities across the United States, serving those who are in most need.

Felician Services, Inc., 3800 W. Peterson Ave., 60659-3116. Tel: 773-463-3806; Fax: 773-463-2059. Sr. Mary Barbara Ann Bosch, C.S.S.F., CFO.

Focolare Movement, P.O. Box 53428, 60653. Tel: 773-536-7878; Fax: 773-536-5054. Email: raldres@focolare.us. Web: www.focolare.us. Work of Mary founded in Trent, Italy in 1943. International headquarters are in Rome, Italy; International formation center in New York.

Women, 6017 S. Greenwood Ave., 60615. Tel: 773-536-7878; Fax: 773-536-5054. Ms. Paloma Cabetas, Co-Dir.

Men, 7018 W. 24th St., Berwyn, 60402. Tel: 708-484-0771; Fax: 708-484-4998. Mr. Gary Brandl, Co-Dir.

Franciscan Friars Retirement Corporation, 6107 Kenmore Ave., 60660-2797. Tel: 773-274-7081; Fax: 773-274-9751.

Franciscan Outreach, 1645 W. LeMoine St., 60622. Tel: 773-278-6724; Fax: 773-278-7120. Web: www.franciscanoutreach.org. Diana Faust, O.R.S., Exec. Dir. Owns & operates: Marquard Center (dining room for the homeless); Franciscan House of Mary & Joseph (shelter); Franciscan Annex (shelter); a day program, housing programs, and a Case Management Program for the homeless in Chicago. Total Staff 40; Bed Capacity 875; Total Assisted Annually 4,000.

Franciscan Works, P.O. Box 56007, 60656-0007. Tel: 773-809-4008. Web: www.franciscanworks.org. Todd Looby, Exec. Dir.; Bob O'Dwyer, Bd. Pres. Serving Liberia Mission Incorporated, Blacktown Town, Montserrat County, Liberia, West Africa. Franciscan Works is dedicated to breaking the cycle of poverty for the poorest of poor children in developing countries through education rooted in Gospel values in the spirit of St. Francis of Assisi.

Franciscans of the Eucharist of Chicago, 3808 W. Iowa St., 60651. Tel: 773-466-8481; Fax: 773-466-8482. Web: www.franciscansoftheeucharistofchicago.org. Rev. Robert Lombardo, C.R.R., Pres. A new Franciscan community dedicated to serving the poor, evangelization and teaching, retreat work and Eucharistic Adoration.

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General Assistance, Inc. aka Daughters of Charity International Project Services 30 N. LaSalle St., Ste. 4109, 60602. Tel: 312-422-9140; Fax: 312-621-0297. Email: dandeyne@sokcefe-law.com. Daniel W. Coyne, Contact Person. Support organization for the Daughters of Charity.

Hermitage Charitable Trust, Brown Brothers Harriman Trust Company, N.A., 160 S. Wacker Dr., Ste. 3250, 60606. Tel: 312-781-7140.

Holy Family Church, Inc., 2050 N. Clark St., 60614. Tel: 773-976-0363; Fax: 773-976-0230. Email: treasurer@jesults-chgd.org.

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Illinois Catholic Health Association, 65 E. Wacker Pl., Ste. 1620, 60601. Tel: 312-363-0311; Fax: 312-363-1701. Email: peacehonor@chca.org. Web: www.ilcha.org. Patrick J. Cacchione, Exec. Dir.

The Illinois Patrons of the Arts in the Cathedral Museums, c/o Archdiocese of Chicago Office of General, 835 N. Rush, 60611. Tel: 312-544-8427; Fax: 312-624-8427. Email: illpatrons@gmail.com. His Eminence Francis Cardinal George, O.M.I., Ph.D., S.T.D., Chm.; Aziz D. Pros.

Institute for Spiritual Leadership, 6401 S. Cass Ave., 60615. Tel: 708-204-5265. Email: institute@isls.org. Lucy Abbott Tucker, Exec. Dir. Education Center for Spiritual Direction and Renewal.

Intercommunity Housing Corporation, c/o Offices of Edward T. Joyce & Associates, 111 LaSalle St., Ste. 2200, 60603. Tel: 312-611-4444. Email: joyce@joycelaw.com. David E. Joyce, Pres.; Edward T. Joyce, Sec. The Intercommunity Housing Corporation promotes the development and establishment of affordable residential retirement housing for religious, clergy and lay design for 21st century living.

Italian Catholic Federation, 2825 W. 81st St., 60641. Tel: 773-436-4444; Fax: 773-778-9037. Email: info@icf.org. Web: www.icf.org. Rev. Charles Fanelli, Chap.

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Maria Kaupas Center, 2740 W. 68th St., 60639.

Marillac St. Vincent Family Services, Inc., 2113 Halsted St., 60614. Tel: 312-943-6716. Email: Fax: 312-943-2267. Email: hwinters@svf.org. Rev. Bart Winters, Registered Pres. & Agent.

Market Volunteer Program, 4200 W. 119th St., 60655-4308. Tel: 773-881-5343; Fax: 773-531-3461. Email: marketvolunteerprogram@yahoo.com. Hugh Turley, F.M.S., Contact Person.

Martin de Porres House, 3322 Washington St., 60624. Tel: 773-826-9336. Margaret Brody, Dir.; Cathryn Peters, Vice Pres.; Claire Cunningham, Medical Missionaries of Mary, Inc. Development Office, 4426 W. 63rd St., Ste. 1X, 60629-5590. Tel: 773-785-9712; Fax: 773-785-1078. Email: development@mmusa.org. www.mmusa.org. Sr. Mary Ann Murrin, M.M.M., Devel. Dir.

Miles Jesu, P.O. Box 267889, 60626. Tel: 773-287-0861; Fax: 773-287-1093. Email: adm@mlsjesu.com. Web: www.milesjesu.com. Dan Duggan, M.J., Admin.

Mother Cabrini League, 434 W. Deming St., 60611. Tel: 773-388-7320; Fax: 773-575-0113. Email: www.mcl.org. Joaquina Costa, M.S.C., Dir.; Joyce Baskin, Office Supvr. The purpose of the League is to spread devotion to St. Frances Xavier Cabrini.

Mughamba Scholarship Foundation, 120 LaSalle St., Ste. 3800, 60602. Rev. Kombo L. Peltzer, S.T.L., Pres.

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