

Internal Revenue Service
P. O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: JUL 28 2009

United States Conference of Catholic Bishops
3211 4th Street, N.E.
Washington, D.C. 20017-1194

Person to Contact:
Roger Meyer
Toll Free Telephone Number:
877-829-5500
Employer Identification Number:
53-0196617
Group Exemption Number:
0928

Dear Sir or Madam:

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 organizations added to or deleted from the Directory.

The Official Catholic Directory for 2009 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.

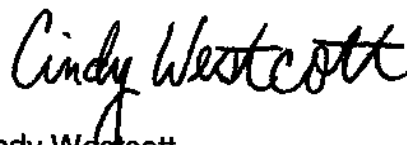
Based on all information submitted, we conclude that the agencies and instrumentalities and educational, charitable, and religious institutions operated, supervised, or controlled by or in connection with the Roman Catholic Church in the United States, its territories or possessions appearing in *The Official Catholic Directory* for 2009 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 if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Beginning January 1, 1984, unless specifically excepted, you and your subordinates must pay tax under the Federal Insurance Contributions Act (FICA) 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).

The conditions concerning the retention of your group exemption as set forth in our previous determination letter dated August 17, 1983, remain in full force and effect.

Sincerely,

A handwritten signature in black ink that reads "Cindy Westcott". The signature is written in a cursive, flowing style.

Cindy Westcott
Manager, Exempt Organizations
Determinations

CHANCERY OFFICE

Archdiocese of New York

1011 First Avenue • New York, NY 10022-4134 • (212) 371-1000

September 9, 1998

Reverend Timothy Hodge, LC
Legion of Christ, Inc.
53 Rossotto Drive
Hamden, CT 06514

Re: Helping Hands Medical Mission, Inc.

Dear Father Hodge:

We have reviewed the above organization's application for inclusion in the United States Catholic Conference Group Exemption Ruling ("Group Ruling") and listing in the Official Catholic Directory ("OCD"). Based upon the application and the supporting documentation, we have approved its inclusion in the Group Ruling and its listing in the next edition of the OCD. Please inform this office of any changes in the organization's name, address or corporate structure.

This letter establishes the organization's exemption from Federal income tax under Section 501©(3) of the Internal Revenue Code of 1986 in the interim until publication of the next edition of the OCD. Please retain it in your permanent records.

Sincerely,

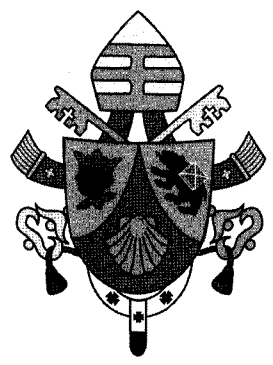


Assistant Chancellor

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1817

2009



The Official Catholic Directory

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Published Annually by
P. J. Kennedy & Sons

- Web: www.rshmlifecenter.org. Sacred Heart of Mary. Total Assisted 500; Adults 240; Children 260; Total Staff 7.
- SLOATSBURG. St. Mary's Villa, Inc.**, 150 Sisters Servants Ln., P.O. Box 9, 10974-0009. Tel: 845-753-5100; Fax: 845-753-1956. Email: ssmyny@aol.com. Sisters Michele Yakymovitch, S.S.M.I., Pres.; Consolata Trudick, S.S.M.I., Sec.
- The Blessed Josephata Fund* (2001) 9 Emmanuel Dr., P.O. Box 9, 10974-0009. Tel: 845-753-2840; Fax: 845-753-1956. Email: rmlucahey@sbcq.com; ssmyny@aol.com. Richard T. Mulcahey Jr., Esq., Contact Person; Sr. Michele Yakymovitch, S.S.M.I., Provincial Supr.
- SPARKILL. Hallel Institute** (1974) 175 Rte. 340, 10976-1047. Tel: 845-365-2277; Fax: 845-365-2279. Email: hallel@hallel.net. Web: hallel.net. Rev. George J. Torok, C.O., Pres. Total in Residence 37; Total Staff 9.
- New York Oratory of St. Philip Neri, Inc.*, 175 Rte. 340, 10976. Tel: 845-365-2277; Fax: 845-365-2279. Rev. George J. Torok, C.O., Pres.
- One to One Learning, Inc.* (1997) Office of the President, 175 Rte. 340, 10976. Tel: 845-512-8176; Fax: 845-512-8178. Email: cpangel@aol.com. Sr. Cecilia LaPietra, O.P., Executive Dir.
- STATEN ISLAND. Chait Housing Development Corporation**, 75 Vanderbilt Ave., Bldg. J, 10304. Tel: 718-818-5055. Email: mditommaso@svcmny.org. Marianne DiTommaso, Asst. Sec. Bd. Dirs.
- Emmaus Ministries, Ltd.*, c/o Church of St. Clare, 110 Nelson Ave., 10308. Tel: 718-984-7873; Fax: 718-966-8420. Web: www.stclares.com. Monica Brown, Pres.; Rev. Msgr. Joseph P. Murphy, Vice Pres. & Contact Person.
- Fort Place Housing Corporation*, 78 Fort Place, 10301. Tel: 718-818-5055. Email: mditommaso@svcmny.org. Marianne DiTommaso, Asst. Sec. Bd. Dirs.
- Indian Knanaya Catholic Community of Greater NY, Inc.*, 94 Wilcox St., 10303. Tel: 914-494-7571; Fax: 914-494-9183. Email: ikcc@hotmail.com. Jose Chummar, Pres.
- Pax Christi Hospice*, 690 Castleton Ave., 10310. Tel: 212-604-7554. Email: mackermann@svcmny.org. Mr. Mark G. Ackermann, Pres.
- *Sisters of Charity Housing Development, Corp.*, 150 Brielle Ave., 10314-6400. Tel: 718-477-6803; Fax: 718-477-1356. Email: epfeldmann@worldnet.att.net. Eric Feldmann, Exec. Dir.
- SUFFERN. Good Samaritan Foundation for Better Health, Inc.**, 255 Lafayette Ave., 10901-4869. Tel: 845-368-5151; Fax: 845-368-5596. Email: cpalmer@tshs.org. Web: goodsamhosp.org. Sr. Joan Granville, S.C., Pres.; Christine Maraiia, Exec. Vice Pres. Fundraising arm of Good Samaritan Hospital, Suffern, NY.
- TARRYTOWN. Religious of the Sacred Heart of Mary Charitable Trust**, 50 Wilson Park Dr., 10591. Tel: 914-631-2979; Fax: 914-332-4735. Sr. Bernadette Kenny, Contact Person.
- THORNWOOD. Alpha Omega Family Center, Inc.** (1993) 582 Columbus Ave., 10594. Tel: 914-749-3900; Fax: 914-749-3939. Rev. Richard Gill, L.C., Contact Person.
- Arke, Inc.*, 590 Columbus Ave., 10594. Tel: 914-773-1368. Rev. Jose Felix Ortega, L.C., Contact Person.
- Catholic Kid's Net, Inc.* (1997) 590 Columbus Ave., 10594. Tel: 914-773-1368; Fax: 914-773-1438. Email: cknet@flash.net. Web: catholickidsnet.org. Rev. Jose Felix Ortega, L.C., Contact Person.
- Catholic Net, Inc.* (1997) 590 Columbus Ave., 10594. Tel: 914-773-1368; Fax: 914-773-1438. Rev. Jose Felix Ortega, L.C., Contact Person.
- Consolidated Catholic Administrative Services, Inc.* (1999) 590 Columbus Ave., 10594. Tel: 914-773-1368; Fax: 914-773-1438. Rev. Jose Felix Ortega, L.C., Contact Person.
- Familia USA, Inc.* (1997) 590 Columbus Ave., 10594. Tel: 914-773-1368; Fax: 914-773-1438. Rev. Jose Felix Ortega, L.C., Contact Person.
- Helping Hands Medical Missions, Inc.* (1997) 590 Columbus Ave., 10594. Tel: 914-749-3900; Fax: 914-749-3939. Rev. Emilio Diaz Torre, L.C.
- Legion of Christ and Consecrated Regnum Christi Members Assistance Foundation* (2002) 590 Columbus Ave., 10594. Tel: 914-773-1368; Fax: 914-773-1438. Rev. Jose Felix Ortega, L.C., Contact Person.
- Legion of Christ, Incorporated* (1978) 590 Columbus Ave., 10594. Tel: 914-773-1368; Fax: 914-773-1438. Rev. Peter Hopkins, L.C., Contact Person.
- Montessori Community, Inc.*, 118 Whittier Dr., 10594. Mary McElroy, Vice Pres.
- Nueva Primavera Inc.*, 590 Columbus Ave., 10594. Tel: 914-773-1368. Rev. Jose Felix Ortega, L.C., Contact Person.
- Youth and Family Encounter, Inc.* (1998) 590 Columbus Ave., 10594. Tel: 914-773-1368; Fax: 914-773-1438. Rev. Jose Felix Ortega, L.C., Contact Person.
- TUCKAHOE. *Peace Through Divine Mercy, Inc.** (1988) 50 Columbus Ave., #410, 10707. Tel: 914-771-7717; Fax: 914-750-6100. Email: kathleenkeefe@optonline.net. Web: www.peacethroughmercy.com. Kathleen Keefe, Contact Person. Apostolate for priestly and family renewal.
- WHITE PLAINS. Company of St. Paul**, 52 Davis Ave., 10605. Tel: 914-946-1019; Fax: 914-946-1019. Rev. Stuart Sandberg, Pres.
- Concerts at the Chapel, Inc.*, Office of the President: 52 N. Broadway, 10603. Tel: 914-798-1201. Web: www.divinecompassion.org. Paula Caracappa, Coord.
- Deutschsprachige Katholische Gemeinde New York-German Speaking Catholic Congregation New York*, 106 Greenacres Ave., 10606. Tel: 914-831-3165. Rev. Peter Bleeser, Contact Person.
- Religious of Divine Compassion Charitable Trust*, 52 N. Broadway, 10603. Tel: 914-798-1300; Fax: 914-949-5169. Email: alicefeely@msn.com. Web: divinecompassion.org.
- WOODBOURNE. Heart's Home USA** (2003) 2299 Ulster Heights Rd., 12788. Tel: 718-522-2922. Email: info@heartshomeusa.org. Web: www.heartshomeusa.org. Laetitia Pallaut De Bessett, Pres.
- YONKERS. Finian Sullivan Corporation**, One Father Finian Sullivan Dr., 10703. Tel: 914-287-6102. Email: pbassano@bpslaw.com. Peter Bassano, Esq., Contact Person.
- Jesus Caritas Fraternity, Inc.*, 4 Curran Ct., 1R, 10710. Tel: 914-961-0050. Email: margebaker@secularinstitutes.org. Mary D. Christensen, Corresponding Sec.
- NACAR, Inc.*, 27 Convent Ave., 10703. Tel: 914-597-4022; Fax: 914-597-4053. Email: eocsc@aol.com. Web: www.catholic-church.org/nacar. Sr. Ellen Rose O'Connell, S.C., Pres., Emeritus/Archivist.

[JJ] PERSONAL PRELATURES

- NEW YORK. Prelature of the Holy Cross and Opus Dei** (1928) 139 E. 34th St., 10016. Tel: 646-742-2700; Fax: 646-742-2747. Email: newyork@opusdei.org. Web: www.opusdei.org. Rev. Msgrs. Thomas G. Bohlin, Ph.D., S.T.D., Regl. Vicar for the U.S.; Javier Garcia de Cardenas; Revs. Deogracias Rosales; Robert A. Brisson; James W. Albrecht; John C. Agnew.
- Overlook Study Center* Tel: 914-235-0199; Fax: 914-637-9597. Revs. Bradley K. Arturi, J.C.D.; John R. Weiss; Oreste Gonzalez.
- 99 Overlook Cir., New Rochelle, 10804. Tel: 914-235-6128. Rev. Malcolm M. Kennedy.
- 330 Riverside Dr., 10025. Tel: 212-222-3285; Fax: 212-316-3629.

RELIGIOUS INSTITUTES OF MEN REPRESENTED IN THE ARCHDIOCESE

For further details refer to the corresponding bracketed number in the Religious Institutes of Men or Women section.

- [0130]—Assumptionists—A.A.
- [0140]—The Augustinians (Prov. of St. Joseph)—O.S.A.
- [0330]—Brothers of the Christian Schools (New York Prov.)—F.S.C.
- [0600]—Brothers of the Congregation of Holy Cross—C.S.C.
- [0400]—Canons Regular of the Order of the Holy Cross (Prov. of St. Odilia, Minneapolis, MN)—O.S.C.
- [0470]—The Capuchin Friars (St. Mary Prov.)—O.F.M.Cap.
- [0270]—Carmelite Fathers & Brothers (St. Elias Prov.)—O.Carm.
- [0310]—Congregation of Christian Brothers (Eastern U.S.)—C.F.C.
- [0220]—Congregation of the Blessed Sacrament—S.S.S.
- [1330]—Congregation of the Mission—C.M.
- [1210]—Congregation of the Missionaries of St. Charles—C.S.
- [1000]—Congregation of the Passion (St. Paul Prov.)—C.P.
- [0480]—Conventual Franciscans (Immaculate Conception Prov.)—O.F.M.Conv.
- [0520]—Franciscan Friars (Provs. of Most Holy Name of Jesus, Immaculate Conception; Commissariats of Holy Cross, Holy Family)—O.F.M.
- [0530]—Franciscan Friars of the Atonement—S.A.
- [0690]—Jesuit Fathers and Brothers (New York Prov.)—S.J.
- [0730]—Legionaries of Christ—L.C.
- []—Little Brothers of the Gospel
- [0770]—The Marist Brothers—F.M.S.
- [0780]—Marist Fathers (Northeastern Prov.)—S.M.
- [0800]—Maryknoll—M.M.
- [0830]—Mill Hill Missionaries—M.H.M.
- [0720]—The Missionaries of Our Lady of La Salette—M.S.
- [0910]—Oblates of Mary Immaculate (Eastern Prov.)—O.M.I.
- [0430]—Order of Preachers-Dominicans (St. Joseph Prov.)—O.P.
- [0150]—Order of the Augustinian Recollects—O.A.R.
- [1030]—Paulist Fathers—C.S.P.
- [1040]—Piarist Fathers—Sch.P.
- [1070]—Redemptorist Fathers (Baltimore Prov.)—C.S.S.R.
- [1190]—Salesians of Don Bosco (St. Philip Prov.)—S.D.B.
- [1020]—Society of St. Paul—S.S.P.
- [0990]—Society of the Catholic Apostolate—S.A.C.
- [1280]—Stigmatine Fathers and Brothers—C.S.S.
- [1300]—Theatine Fathers—C.R.
- [0560]—Third Order Regular of Saint Francis—T.O.R.
- RELIGIOUS INSTITUTES OF WOMEN REPRESENTED IN THE ARCHDIOCESE
- [0130]—Apostles of the Sacred Heart of Jesus—A.S.C.J.
- [0230]—Benedictine Sisters of Pontifical Jurisdiction—O.S.B.
- [0330]—Carmelite Sisters for the Aged and Infirm—O.Carm.
- [3110]—Congregation of Our Lady of the Retreat in the Cenacle—R.C.
- [2410]—Congregation of the Marianites of Holy Cross—M.S.C.
- [3710]—Congregation of the Sisters of Saint Agnes—C.S.A.
- [1920]—Congregation of the Sisters of the Holy Cross—C.S.C.
- [1710]—Congregation of the Third Order of St. Francis of Mary Immaculate—O.S.F.
- [0760]—Daughters of Charity of St. Vincent de Paul—D.C.
- [0790]—Daughters of Divine Charity (St. Joseph Prov.)—F.D.C.
- [0850]—Daughters of Mary Help of Christians—F.M.A.
- [0860]—Daughters of Mary of the Immaculate Conception—D.M.
- [0950]—Daughters of St. Paul—F.S.P.
- [0810]—Daughters of the Heart of Mary—D.H.M.
- [0420]—Discalced Carmelite Nuns—O.C.D.
- [1050]—Dominican Contemplative Nuns—O.P.
- [1070-02]—Dominican Sisters—O.P.
- [1070-06]—Dominican Sisters—O.P.
- [1070-03]—Dominican Sisters—O.P.
- [1070-05]—Dominican Sisters—O.P.
- [1070-11]—Dominican Sisters—O.P.
- [1070-15]—Dominican Sisters—O.P.
- [1070-23]—Dominican Sisters—O.P.
- [1070-16]—Dominican Sisters—O.P.
- [1070-13]—Dominican Sisters—O.P.
- [1120]—Dominican Sisters of the Roman Congregation—O.P.
- [1170]—Felician Sisters—C.S.S.F.
- [1260]—Franciscan Handmaids of the Most Pure Heart of Mary—F.H.M.
- [1370]—Franciscan Missionaries of Mary—F.M.M.
- [1400]—Franciscan Missionary Sisters of the Sacred Heart (Peekskill, NY)—F.M.S.C.
- [1180]—Franciscan Sisters of Allegany, New York—O.S.F.
- [1310]—Franciscan Sisters of Little Falls, Minnesota—O.S.F.
- [1425]—Franciscan Sisters of Peace—F.S.P.
- [1190]—Franciscan Sisters of the Atonement—S.A.
- [1440]—Franciscan Sisters of the Poor—S.F.P.
- [2070]—Holy Union Sisters—S.U.S.C.
- []—Identite Missionaries—M.Id.
- [3790]—Institute of the Sisters of St. Dorothy—S.S.D.
- [2310]—Little Sisters of the Assumption—L.S.A.
- [2340]—Little Sisters of the Poor—L.S.P.
- [2470]—Maryknoll Sisters of St. Dominic—M.M.
- [2480]—Medical Missionaries of Mary—M.M.M.
- [2680]—Misericordia Sisters—S.M.
- [2720]—Mission Helpers of the Sacred Heart—M.H.S.H.
- [2710]—Missionaries of Charity—M.C.
- [1360]—Missionary Franciscan Sisters of the Immaculate Conception—O.S.F.
- [2790]—Missionary Servants of the Most Blessed Trinity—M.S.B.T.
- [2900]—Missionary Sisters of St. Charles Borromeo—M.S.S.C.B.
- [2750]—Missionary Sisters of the Immaculate Heart of Mary—I.C.M.
- [2860]—Missionary Sisters of the Sacred Heart—M.S.C.