

P. O. Box 2508
Cincinnati, OH 45201

Date: March 28, 2001

Person to Contact:

Jocie Bradshaw 31-02167
Customer Service Representative

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:

38-1359589

Group Exemption Number:

0928

St. Vincent and Sarah Fisher Center
16800 Trinity
Detroit, MI 48219

Dear Sir or Madam:

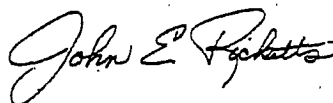
We have received your inquiry regarding your organization's federal tax exempt status.

Our records indicate your organization is exempt under section 501(c)(3) of the Internal Revenue Code, and it is not a private foundation, within the meaning of 509(a) of the Code, because your organization is described in sections 509(a)(1) and 170(b)(1)(A)(i). Your organization is included in the group ruling issued to the United States Catholic Conference. The United States Catholic Conference is listed in Publication 78. Donors may deduct contributions to your organization under section 170 of the code.

As your organization is included in a group ruling, there is not an individual exemption letter for it. The group exemption letter applies to all of the subordinate organizations on whose behalf the United States Catholic Conference has applied for recognition of exemption. If you want a copy of the group exemption letter, please contact your central organization.

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