

Internal Revenue Service
District Director

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: July 1, 2006

Person to Contact:

James Blair

ID # 31-07578

Telephone Number:

877-829-5500

FAX Number:

513-263-3756

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

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 2006 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 2006 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.

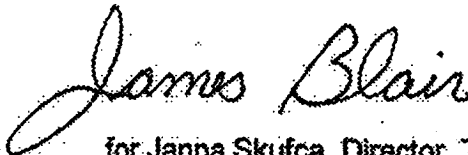
Ms. Deirdre Dessingue

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, 2007, please send three (3) copies of *The Official Catholic Directory* for 2007 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,

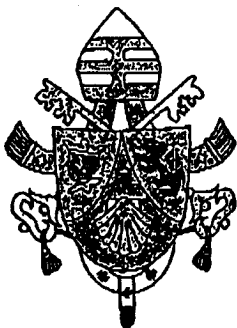
A handwritten signature in cursive script that reads "James Blair". The signature is written in dark ink and is positioned above the typed name and title.

for Janna Skufca, Director, TE/GE
Customer Account Services

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2006



The Official Catholic Directory

Anno
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2006

Published Annually by
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St. Ann's Mission - Our Lady of the Snows (Native American) (ICEM) Attended by Holy Rosary Mission, Pine Ridge St. Connie Howard, S.S.N.D., Pastoral Coord. Phone: P.O. Box 140, 57704 Tel: 605-667-4673; Fax: 605-667-1818.

Catechetical/Religious Program - Students 7.
St. Ann's Mission - St. Ann's - 1927; Rev. Eugene Neider, S.J. Served from St. Francis Mission, Pine Ridge, S.D. Saint Francis, 57572-0499; Tel: 605-667-3357; Fax: 605-747-3077.

Catechetical/Religious Program - Students 22.
St. Joseph Hall - Black Pipe-Corn Creek Mission - St. Joseph Hall Black Pipe-Corn Creek Mission Co. Served HEART - 1907 - IJC Rev. Leo Hauemann. P.O. Box 309, 57567 Tel: 605-2484; Fax: 605-559-2512.

Catechetical/Religious Program - Students 112.
St. Mary Mission - Haakon Co. Tel: 605-235-3544.

St. Mary Mission - Our Lady of the Snows (Native American) (ICEM) Rev. Mark McCor-Donna Walt Wilson; John Ozaes. Tel: 12285 N Hwy. 78, 57769-2007. Tel: 605-571-5158.

Catechetical/Religious Program - Students 220.
St. Mary Mission - Served HEART (1890). Pastoral: St. Joseph J. Stanford, S.J. P.O. Box 350, 57770. Tel: 605-567-5551; Fax: 605-567-1989.

Catechetical/Religious Program - Students 88.
St. Mary Mission - CHURCH OF CHRIST THE KING (1910) (Native American) (ICEM) Rev. William Pauly, S.J. Served by Holy Rosary Mission, Pine Ridge. P.O. Box 2100, Pine Ridge, S.D. 57770-2100. Tel: 605-667-2478; Fax: 605-667-2478.

St. Mary Mission - Our Lady of Lourdes Mission School, Pine Ridge, S.D. Tel: 605-667-4369. Alice Phelps, Principal; Lay Teachers 18; Students 155.

Catechetical/Religious Program - Students 25.
St. Paul (ICEM) P.O. Box 7, Shannon Co. 57770. Tel: 605-667-1614.

St. Paul (ICEM) CHURCH OF THE KING - 1906 (ICEM) Rev. Timothy William Carter. P.O. Box 300, 57568-0399 Tel: 605-405-2544; Fax: 605-405-2534.

Catechetical/Religious Program - Students 34.
St. Martin of Tours P.O. Box 357, Murchison Co. 57669.

St. Anthony of Padua P.O. Box 149, Jones Co. 57531.

St. Mary's - St. Mary's - 1911 (ICEM) Served by St. Mary's Lower Brule. Mailing Address: P.O. Box 185, Lower Brule, 57549-0185 Tel: 605-573-5255; Fax: 605-473-3453.

Catechetical/Religious Program - Students 25.
St. Bernard Co., St. Bernard, (Native American) Served by St. Francis Mission, Pine Ridge. P.O. Box 340, 57570.

St. Bernard Co., St. Francis, 57572-0499 Tel: 605-667-3057; Fax: 605-667-3057.

Catechetical/Religious Program - Students 110.
St. Charles - St. Charles - Bismarck (ICEM) Rev. John Hatcher, Pastoral: St. Patrick Spring Creek, Todd Co. Pastoral: Lawrence Co., St. Joseph (1907) - IJC Rev. Leo Hauemann. P.O. Box 309, 57567 Tel: 605-747-2433; Fax: 605-747-4610.

Catechetical/Religious Program - Tel: 605-747-4610.

St. Francis - See listing under Indian Missions for information and missions. St. Francis regarding details of Indian Missions.

St. Patrick Spring Creek, Todd Co. Pastoral: Lawrence Co., St. Joseph (1907) - IJC Rev. Leo Hauemann. P.O. Box 309, 57567 Tel: 605-747-2433; Fax: 605-747-4610.

St. Francis - St. Francis Mission (1850) - Native American (ICEM), St. Francis Mission and Rosebud Educational Society. Revs. John Hatcher, S.J., Supr.; Eugene L. Donahue, S.J.; Richard T. Jones, S.J.; Edward G. Witt, S.J.; Bro. Henry Lynch, C.F.X.; Deacons: Ron Black Bear Jr.; Marlon Lensaugh. Mailing Address: P.O. Box 499, 57572-0499. Tel: 605-747-2361; Fax: 605-747-4057.

Catechetical/Religious Program - Tel: 605-747-2142.
Students 293.
Mission - St. Charles Todd Co. Tel: 605-747-2533.

Res: 506 F St., P.O. Box 70, 57668-0070. Tel: 605-665-3673.

Catechetical/Religious Program - Students 137.
Mission - St. Mary Isabel, Dewey Co. Mission - Holy Rosary Trail City, Corson Co.

WAIL, PENNINGTON CO., ST. PATRICKS - 1917 - IJC
 Rev. Leo Hauemann.
 Res. P.O. Box 405, 57700-0405. Tel: 605-279-2542

Catechetical/Religious Program - Students 85.
Mission - St. Margaret Lakeside, Meade Co. Mission - Holy Rosary Interior, Jackson Co.

WANBLEE, JACKSON CO., KENATH'S LEVYIA - 1920 - (Native American) (ICEM) [IJC 5] Rev. Robert Krull, S.J.; Deacon Gerald Bush.
 Res.: 100 Mission Dr., Pine Ridge, 57770. Tel: 605-462-6170.

Catechetical/Religious Program - Tel: 605-455-2831.
Mission - St. Henry Potato Creek, Jackson Co.

WATATUA, CORSON CO., ST. MICHAEL - 1912 (ICEM)
 Attended by St. Bernard, McLaughlin. Mailing Address: P.O. Box 539, McLaughlin, 57642. Tel: 605-823-4401; Fax: 605-823-2825.

Catechetical/Religious Program - Students 14.
WHITE RIVER MILLETTE CO.
 1 - St. IGNACE'S - 1899 - (Native American) (ICEM) [IJC] Rev. Edward G. Witt, S.J.
 Res. P.O. Box 245, 57570-0245. Tel: 605-259-3351.
Catechetical/Religious Program - Tel: 605-259-3313.
Mission - Our Lady of Good Counsel Wood, Melette Co. 57585.

2 - Served HEART - 1919 - [IJC] Rev. Edward G. Witt, S.J.
 Mailing Address: 100 S McKinley St., P.O. Box 184, 57579-0184

WINNER TRUST CO., IMMACULATE CONCEPTION - 1910
 Rev. Mgr. Michael Woster.
 Res.: 302 W. Fourth, P.O. Box 765, 57540. Tel: 605-642-3520; Fax: 605-642-3520.

Catechetical/Religious Program - Students 182.
WINNIE - St. Ann [IJC] Keynapha Tripp Co

INDIAN MISSIONS

EAGLE BUTTE, DEWEY CO., CHEYENNE RIVER RESERVATION (1911) - (Native American) (ICEM) [IJC 2] Revs. Brian Lane, Co-Pastor; Janusz Korban, Co-Pastor; Deacon Ted Knife
 Mailing Address: All Saints, 138 N. Spruce St., P.O. Box 110, 57625 Tel: 605-964-3491; Fax: 605-964-3400.

Catechetical/Religious Program - Students 124.
LOWER BRULE, LYMAN CO., LOWER BRULE RESERVATION - 1899 - (Native American) (ICEM) St. Mary's, Lower Brule for details. Revs. Charles Watch, S.C.J.; Thomas Westhoven, S.C.J.
Catechetical/Religious Program - Students 25.
PINE RIDGE, SHANNON CO., HOLY ROSARY - Pine Ridge Reservation - 1898 - (Native American) Revs. Peter J. Klink, S.J.; Patrick Burns, S.J., Supr.; Paul Coelho, S.J.; Steve Sanford, S.J.; Rob Knoll, S.J.; Wankle/Kyle; William Pauly, S.J.; Manderson. Wounded Knee, Porcupine; Mark Carr, S.J.
 Mailing Address: 100 Mission Dr., 57770-2100. Tel: 605-667-9401; Fax: 605-987-1291.

School - Red Cloud Indian School, Grades Pre-K-12; Tel: 605-667-5491; Fax: 605-667-1291. Rev. Paul Coelho, S.J. Prin. High Schools; Jennifer Sierra, Prin. Elementary; Priests 2; Sisters 2; Lay Teachers 42; High School Students 245; Elementary Students 235.

Catechetical/Religious Program - Students 426.
Mission - St. Joseph - Inactive; (Cuny Table, Shannon Co.)
Mission - Our Lady of Sioux P.O. Box 140, Oglala, Shannon Co. 57784 Tel: 605-867-5673; Fax: 605-867-1518.
Mission - Our Lady of Good Counsel, Inactive, No Water, Shannon Co.
Mission - Sacred Heart
Mission - St. Bernard, Inactive, Red Shirt Table, Shannon Co.
ST. FRANCIS, TULLY CO., ST. FRANCIS MISSION (1850) EDUCATIONAL SOCIETY - 1850 - (Native American) (ICEM), St. Francis Mission and Rosebud Educational Society. Revs. John Hatcher, S.J., Supr.; Eugene L. Donahue, S.J.; Richard T. Jones, S.J.; Edward G. Witt, S.J.; Bro. Henry Lynch, C.F.X.; Deacons: Ron Black Bear Jr.; Marlon Lensaugh. Mailing Address: P.O. Box 499, 57572-0499. Tel: 605-747-2361; Fax: 605-747-4057.

Catechetical/Religious Program - Tel: 605-747-2142.
Students 293.
Mission - St. Charles Todd Co. Tel: 605-747-2533.

Mission - St. Peter Okreek, Todd Co. Tel: 605-747-2362.
Mission - St. Patrick Spring Creek Todd Co. Tel: 605-747-5319.
Mission - St. Agnes Box 115, Parmley, Todd Co. 57566. Tel: 605-747-2118.
Mission - St. Bridget P.O. Box 340, Roschud, Todd Co. 57570. Tel: 605-747-2490.
Mission - St. Ignatius Box 245, White River, Melette Co. 57578. Tel: 605-256-3361.
Mission - Sacred Heart Box 185, White River, Melette Co. 57579. Tel: 605-747-2362.
Mission - Our Lady of Good Counsel Wood, Melette Co. Tel: 605-747-2362.
Mission - Sacred Heart, Inactive.
Mission - Sacred Heart Box 151, Mission, Todd Co. 57553. Tel: 605-560-4815.

STANDING ROCK, CORSON CO., STANDING ROCK RESERVATION - 1918 - Revs. Kevin Prud'homme; Tony Grissomburg.
St. Bernard's Church; P.O. Box 539, McLaughlin, 57642. Tel: 605-823-4401; Fax: 605-823-2325.
Mission - St. Bede Wakpala, Corson Co.
Mission - St. Augustin Bullhead, Jackson Co.
Mission - Assumption of the Blessed Virgin Mary Church Knoll, Corson Co.
Mission - St. Michael Watnaga, Corson Co.

Chaplains of Public Institutions

ELLSWORTH, Ellsworth AFB Rev. Laetern Nwaga, 29th BWMC, Ellsworth Afb 57704

On Special Assignment:
 Rev. -
 Bioglar, Steven North American College, Roseau

On Duty Outside the Diocese:
 Rev. -
 Novany, Richard

Retired:
 Rev. Mgr. -
 O'Connell, William, Casa Maria, 12541 N. Hwy. 79, Piedmont, 57769

Revs. -
 Birdall, John M., Casa Maria, 12541 N. Hwy. 79, Piedmont, 57769.
 Cowen, D. Craig, 255 Texas St., Westhills Village #211, 57701-7956.
 Dolech, Raymond, Casa Maria, 12541 N. Hwy. 79, Piedmont, 57769.
 Hight, Michael, 116 6th Ave., #3, Wall, 57790.
 Moray, Andrew, 4120 Winfield St., #11, 57701
 Orsini, David, 302 1/2 N. Division St., Mount Vernon, OH 43060
 Scheetz, Gerald N., P.O. Box 366, Hermosa, 57744-0268.
 Valades, Reuben, 404 Deaver St., Aja, 101, 57701

Permanent Deacons:
 Black Bear, Ron, Jr., St. Francis Mission, St. Francis
 Brown, Larry, Faith
 Bush, Gerald, Wanblee
 Clifford, Calvin, Martin
 Condon, Harold, Howes
 Cox, Patrick, Custer
 Curran, Michael, Rapid City
 Daniel, Paul, Rapid City
 DeCury, Leroy, St. Francis
 Duffman, Bill, Lemmon
 Fagan, Patrick, Owatonna, MN
 Garnot, James W., Retired, Rapid City
 Gladfelter, George, Rapid City
 Heckathorn, Eugene A., Rapid City
 Hill, Ken, Retired, Albuquerque, New Mexico
 Keller, Paul, McLaughlin
 Klein, Ray, Belle Fourche
 Knife, Theodore, Eagle Butte
 Lane, Thomas, Retired, Rapid City
 Lencough, Marlon, Mission
 Orbanian, Carl, Lemmon
 Omes, John, Piedmont
 Palmer, Greg, Rapid City
 Rath, Vern, Retired, Spearfish
 Sauer, Claude, Retired, St. Theresa, Rapid City
 Tully, Frederick G., Hill City
 Unger, Luis, Rapid City
 Wilam, Walt, Piedmont
 Witte, Earl Joseph, Retired, St. James, Edgemont

INSTITUTIONS LOCATED IN THE DIOCESE

Teachers 23; Students 214; Total Staff 42
 St. Elizabeth Elementary and Middle School (Grades Pre-School-8), 431 Oakland, 57701 Tel: 605-348-1477; Fax: 605-342-1407; Barbara Dineen, Prin. Lay Teachers 14; Students 568; Staff 08

181 MONASTERIES AND RESIDENCES OF PRIESTS & BROTHERS

Howes, Kino Jesuit Community, 20100 Center Rd., 57748-9505 Tel: 605-855-7608, Fax: 605-855-6908
 Priests 5 in Res. Rev. John Hatcher, S.J. Dir

CATHOLIC SCHOOL SYSTEM

St. Thomas More High School, 300 1st St., Rapid City, SD 57701 Tel: 605-343-8184. Fax: 605-343-8184. Email: stthomas@rc.k12.sd.us Web: www.stthomas.k12.sd.us Wayne Sullivan, Prin. Lay