

Internal Revenue Service

Department of the Treasury

District Delaware-Maryland District
Director

31 Hopkins Plaza, Baltimore, MD 21201

Telephone: (410) 962-6058

August 1, 1996

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

Dear Ms. Halloran:

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 for 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 1996 shows the names or 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 1996 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.

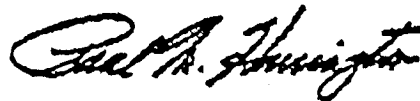
Ms. Deirdre Halloran

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

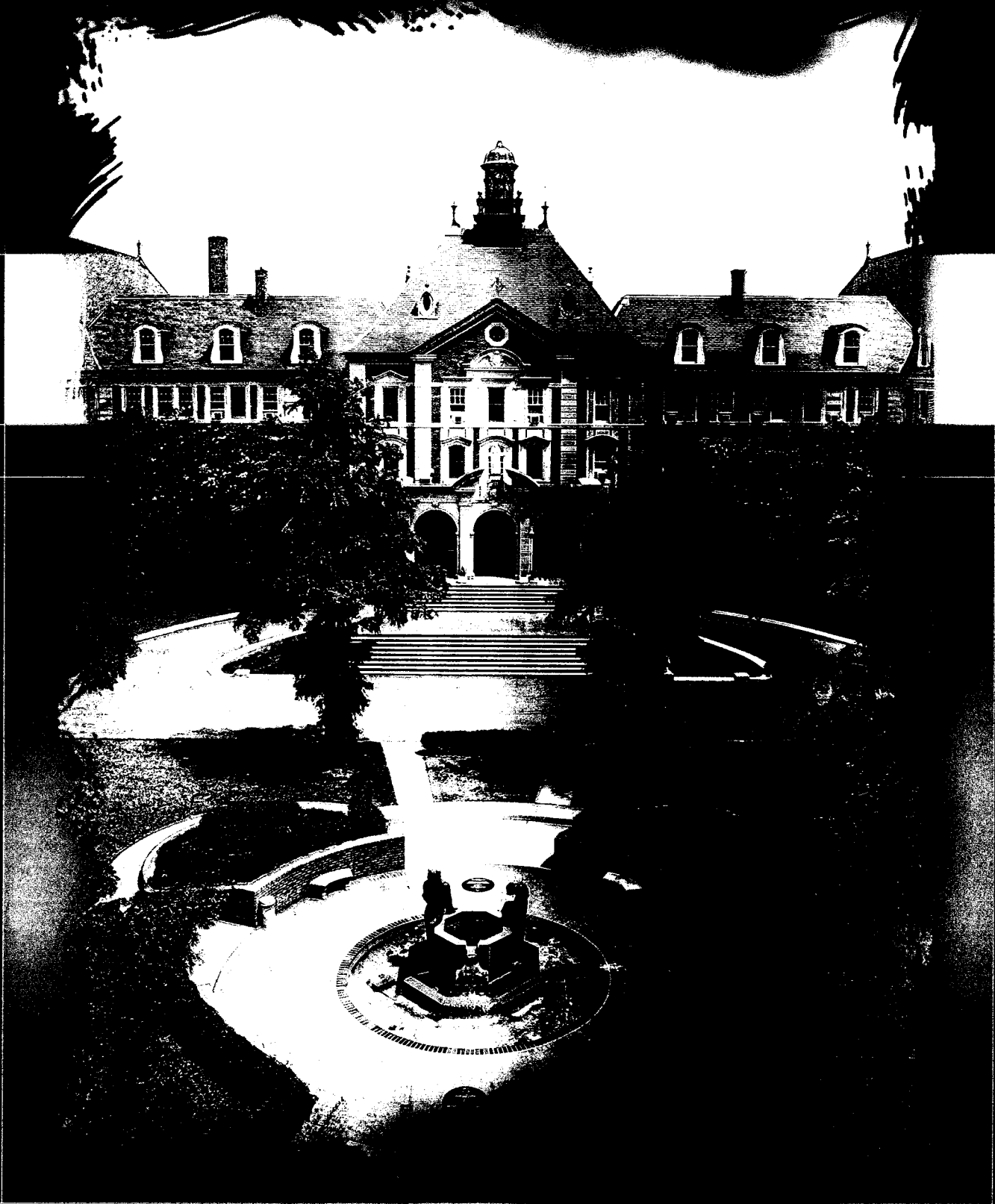
Next year, within 90 days before the close of your annual accounting period, or by May 31, the date established by our letter of April 28, 1975, which gave an extension of time to file the information, please send one copy of the Official Catholic Directory of 1997 for each Internal Revenue District in which one or more of your subordinates are located, with four additional copies to this office.

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 yours,



Paul M. Harrington
District Director



2008 Catholic Directory

ARCHDIOCESE OF NEW ORLEANS

Notre Dame Seminary

CATHOLIC HEALTH SERVICES

DAUGHTERS OF CHARITY SERVICES OF NEW ORLEANS

4164 Canal St. 482-2080
 New Orleans, LA 70119 FAX 483-6016
 Mail: P. O. Box 970, Harvey, LA 70059-0970
Interim CEO: Mr. Kurt Meyer
E-Mail: kurt.meyer@phns.com

Health Center - Metairie
 111 N. Causeway Blvd. 482-0084
 Metairie, LA 70001-5450
 Mail: P. O. Box 970, Harvey, LA 70059-0970
Director of Nursing: Ms. Rosalyn Arnaud
E-Mail: rarnaud@dcsno.org

Health Center - St. Cecilia
 4201 N. Rampart St. 941-6041
 Metairie, LA 70117-5334
 Mail: P. O. Box 970, Harvey, LA 70059-0970
Director of Nursing: Ms. Rosalyn Arnaud
E-Mail: rarnaud@dcsno.org

Neighborhood Health Partnership
 4164 Canal St. 482-2080
 New Orleans, LA 70119
 Mail: P. O. Box 970, Harvey, LA 70059-0970
Vice President of Community Planning: Rev. James Deshotels, S.J.
E-Mail: jdesh@loyno.edu

Seton Resource Center for Child Development
 4162 Canal St. 482-2080
 New Orleans, LA 70119 FAX 482-6016
 Mail: P. O. Box 970, Harvey, LA 70059-0970
Program Director: Ms. Karen Nelkin
E-Mail: knelkin@dcsno.org

March of Dimes Mom & Baby Mobile Health Unit
 8326 Apricot St. 906-3060
 New Orleans, LA 70118
 Mail: P. O. Box 970, Harvey, LA 70059-0970
Program Director: Ms. Rosa B. Forest
E-Mail: rforest@dcsno.org

SISTERS OF MERCY MINISTRIES (D/B/A MERCY

FAMILY CENTER
(Psychological and psychiatric evaluation and counseling for children and families)
 110 Veterans Memorial Blvd., Suite 425 838-8283
 Metairie, LA 70005 FAX 838-9799
 1445 W. Causeway Approach. (985) 727-7993
 Mandeville, LA 70471 FAX (985) 727-7016
E-Mail: email@mercyfamilycenter.com
Web site: www.mercyfamilycenter.com

President: Mr. James Jaacks
Executive Director: Stewart J. Clark, Ph.D.

ST. BERNARD HEALTH CENTER, INC.

8101 W. Judge Perez 271-8952
 Chalmette, LA 70043 FAX 278-4692
Administrator: Mr. Brian M. Barbeito

Chaplain: Rev. Msgr. William M. Bilinsky

HOSPITALS WITH CATHOLIC CHAPLAINS

(N.B.: Hospitals not listed below are served by the priests who staff the parishes in which the hospitals are located.)

CHILDREN'S HOSPITAL

200 Henry Clay Ave. 899-9511
 New Orleans, LA 70118

Chaplains: Deacon Roland Bienvenu
 Deacon Glenn Wiltz, Sr.

EAST JEFFERSON GENERAL HOSPITAL

4200 Houma Blvd. 454-4000
 Metairie, LA 70002-2970 FAX 456-8151

Chaplain: Rev. John Marse
Associate Chaplains:
 Deacon Joseph G. Casanova
 Deacon Raymond E. Heap
 Deacon Charles B. Hauseknecht, Sr.

GREENBRIAR NURSING & CONVALESCENT HOME

505 Robert Blvd. (985) 643-6900
 Slidell, LA 70458-1699

Chaplains: (985) 643-6124
 Rev. Luis Henao
 Rev. Thomas Kilasara

GUEST HOUSE OF SLIDELL NURSING HOME

1051 Robert Blvd. (985) 643-5630
 Slidell, LA 70458-2011

Chaplains (985) 643-6124
 Rev. Luis Henao
 Rev. Thomas Kilasara

KINDRED HOSPITAL OF NEW ORLEANS

3601 Coliseum St. 899-1555
 New Orleans, LA 70115 FAX 899-1509

Chaplain: Vacant

LAKEVIEW REGIONAL MEDICAL CENTER

95 East Fairway Dr. (985) 867-3800
 Covington, LA 70433 FAX (985) 867-4449

Chaplains: Deacon Edward F. Kelley
 Deacon Louis N. Mire



**Department of the Treasury
Internal Revenue Service
Ogden, UT 84201**

In reply refer to: 0457269817
Apr 08, 2008 LTR 147C
72-1332678

**DAUGHTERS OF CHARITY SERVICES OF NEW ORLEANS
% KAREN DOUCET
PO BOX 970
HARVEY LA 70059-0970 706**

Taxpayer Identification Number: 72-1332678

Form(s):

Dear Taxpayer:

This letter is in response to your telephone inquiry of April 8th, 2008.

Your Employer Identification Number (EIN) is 72-1332678. Please keep this number in your permanent records. You should enter your name and your EIN, exactly as shown above, on all business federal tax forms that require its use, and on any related correspondence documents.

If you have any questions regarding this letter, please call our Customer Service Department at 1-800-829-0115 between the hours of 7:00 AM and 10:00 PM. If you prefer, you may write to us at the address shown at the top of the first page of this letter. When you write, please include a telephone number where you may be reached and the best time to call.

Sincerely,

P Young
94-12093
Customer Service Representative

