



Finance Office

December 2, 2010

To Whom It May Concern:

This is to advise you that the Diocese of San Diego, including its agencies and instrumentalities and all educational, charitable and religious institutions operated by the Diocese are exempt from federal income tax under the provisions of Section 501(c)(3) of the Internal Revenue Code. All the parishes and schools of the Diocese of San Diego are included under that exemption.

The exemption from federal income tax was originally stated in an Internal Revenue Service group ruling dated March 25, 1946, which was reaffirmed in a determination letter dated July 12, 2010 from Cindy Thomas, Manager, Exempt Organizations Determinations, to the United States Conference of Catholic Bishops (see copy following.) The letter states that all educational, charitable, and religious institutions operated, supervised or controlled by the Roman Catholic Church in the United States, which are listed in the Official Catholic Directory, are exempt.

The determination letter also states that contributions and bequests made to churches, church organizations, and other agencies listed in the directory are deductible by the donors under the applicable sections of the Internal Revenue code and that none are private foundations under section 509(a) if the Code.

The Diocese of San Diego, tax I.D. number 95-1644613, is included on page 1275 in the Official Catholic Directory for 2010 (see copy following), which is the edition currently in use. Each of the parishes and schools of the Diocese of San Diego have their own separate tax I.D. number and are included in the Official Catholic Directory.

Group Exemption Number 0928 has been assigned by the Internal Revenue Service to all institutions listed in the Official Catholic Directory.

Sincerely,

A handwritten signature in black ink, appearing to read "Gerard A. Wills".

Gerard A. Wills
Finance Officer