

Internal Revenue Service  
District Director

Department of the Treasury

P. O. Box 2508  
Cincinnati, OH 45201

Date: July 1, 2007

Person to Contact:

James Blair  
ID # 31-07578

Telephone Number:

877-829-5500

FAX Number:

513-263-4330

Ms. Deirdre Dessingue  
Associate General Counsel  
United States Conference  
of Catholic Bishops  
3211 4<sup>th</sup> 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 2007 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 2007 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.

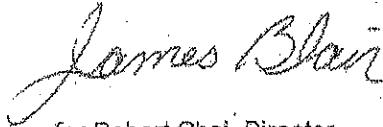
Ms. Deirdre Dessingue

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, 2008, please send three (3) copies of *The Official Catholic Directory* for 2008 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.

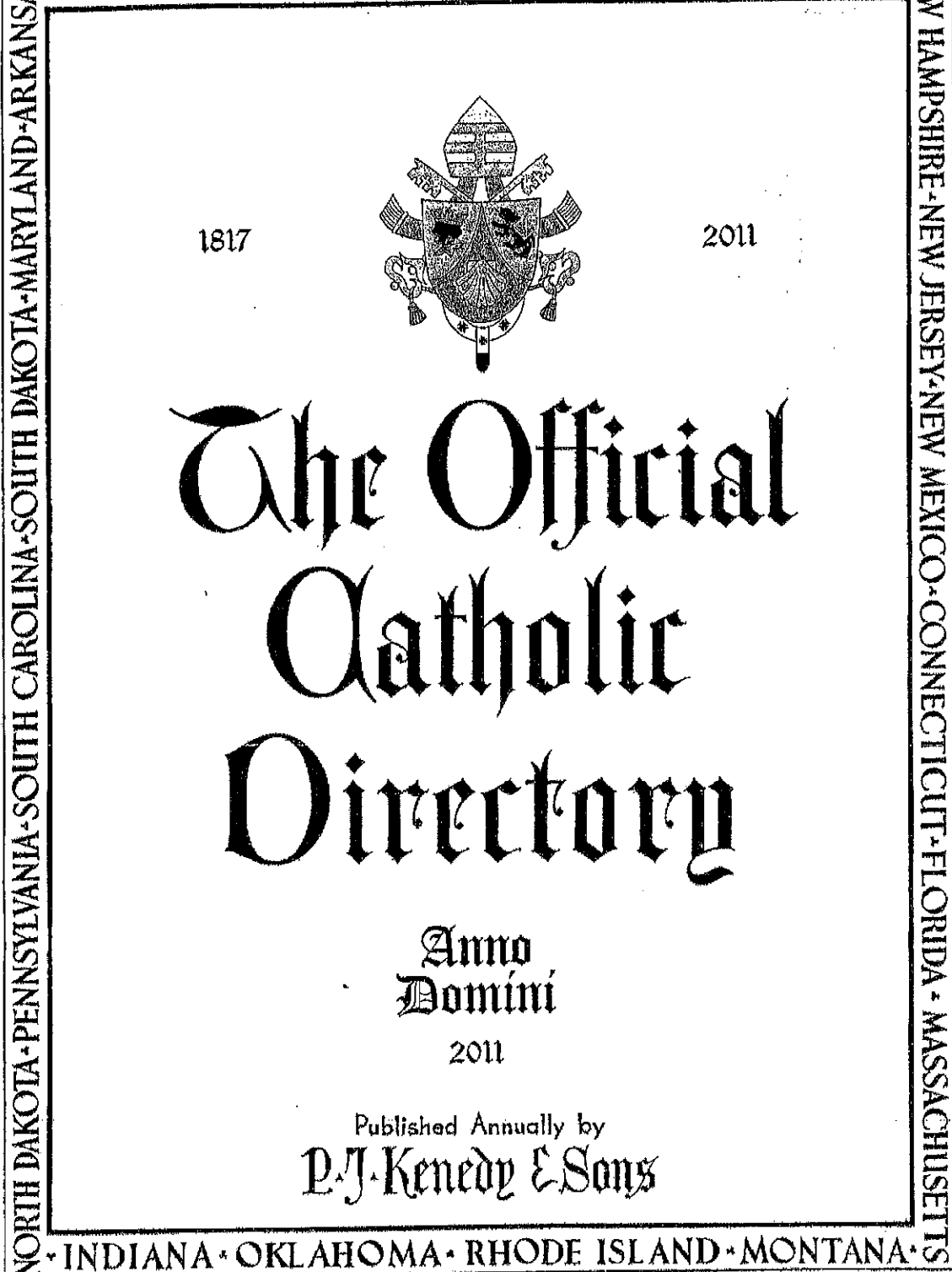
Sincerely,



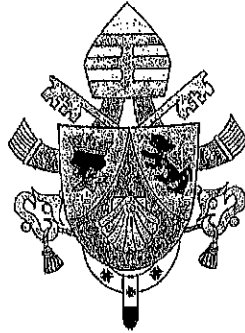
for Robert Choi, Director,  
Exempt Organizations Rulings & Agreements

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# The Official Catholic Directory

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ichelli, Joseph, (On-Leave)  
 Mark, St. Elizabeth Seton, Bedford  
 William, St. Andre Bessette, Laconia  
 Gregory R., Our Lady of Fatima, New  
 London  
 Russell, St. Andre Bessette, Laconia  
 John, Immaculate Heart of Mary, Concord  
 William E., St. Anne, Hampstead  
 Edward P., St. Catherine, Manchester  
 James E., Our Lady of Mercy, Merri-

Fayeur, Marc G., St. Jude, Londonderry  
 Poleart, Joseph A., (Retired)  
 Potwin, Robert R., St. Joseph Cathedral, Manchester  
 Rich, William, St. Joseph, Center Ossipae and St.  
 Anthony, Sanbornville  
 Rock, James R., St. Theresa, Henniker; St. Mary,  
 Hillsborough  
 Ross, John F., St. Patrick, Pelham  
 Shannon, Richard J., Parish of the Transfiguration,  
 Manchester

Shrades, David J., Chaplain of New Hampshire  
 State Prison for Women; Goffstown and Hillsbor-  
 ough County Jail, Manchester; Holy Rosary,  
 Hooksett; St. John the Baptist, Suncook  
 St. George, John H., Blessed John XXIII, Nashua  
 Testa, Paul E., (Retired)  
 Wheeler, Raymond A., St. Joseph the Worker,  
 Nashua

INSTITUTIONS LOCATED IN THE DIOCESE

SEMINARIES, RELIGIOUS OR SCHOLASTICATES

St. Anselm Abbey Seminary, 100 St.  
 Anselm, 03102. Tel: 603-641-7116; Fax: 603-  
 641-7128; Email: vocations@anselm.edu. Web:  
 www.anselm.edu. Rev. Anselm Smedile, O.S.B.,  
 Superior, Order of St. Benedict. Faculty 3;  
 Students 25.  
 Superior, Immaculate Conception Apostolic  
 109 Dana Rd., P.O. Box 936, 03226. Tel:  
 603-253-8740; Fax: 603-253-8740. Rev. David  
 Kim, C.P., Prinic.; Peter Kim, L.C., Vice Prin.;  
 L.G.; Steven Lininsky, L.C. Priests  
 3; Lay Teachers 9; Students 38.

COLLEGES AND UNIVERSITIES

Saint Anselm College 03102. Tel: 603-  
 641-7284; Fax: 603-641-7284. Email: jdefelice@  
 anselm.edu. Web: www.anselm.edu. Rt. Rev.  
 William E. Leavy, O.S.B., Ph.D., Chancellor; Rev.  
 Thomas P. DeFelice, O.S.B., J.C.L., Pres. Admin.  
 Order of St. Benedict. Priests 6;  
 Sisters 1; Lay Teachers 208; Students  
 2,369.  
 The Thomas More College of Liberal Arts  
 109 Dana Rd., P.O. 03054. Tel: 603-880-  
 9280; Fax: 603-880-9280. Email: info@  
 morecollege.edu. Web:  
 www.thomasmorecollege.edu. William E. Fahay,  
 Superior, Thomas Sysselsky, Librarian. Priests  
 2; Lay Teachers 22; Students 87.

St. Joseph Regional Junior High, (Grades 7-8), 148  
 Belmont St., 2nd Fl., 03108. Tel: 603-624-4811;  
 Fax: 603-624-6670. Email: pmartineau@  
 stjohrregional.org. Web: www.stjohrregional.org. Pauline D.  
 Martineau, Prin. Lay Teachers 14; Students 119.

St. Mary Academy (1938) 03060-6086. Tel: 603-  
 897-8812. Fax: 603-897-8812. Web:  
 www.stmaryacademy.org. William J. Farrell, Pres.; Rev.  
 Thomas P. Demers, S.C., Chap.; Daniel Spidel, Dir.  
 Sisters of the Presentation of Mary.  
 Lay Teachers 15; Teaching Sisters 2; Lay  
 Teachers 79; Students 2,369.

College of Saint Mary Magdalen (1973)  
 109 Dana Rd., P.O. 03054. Tel: 603-880-  
 9280; Fax: 603-880-9280. Email:  
 info@magdalen.edu. Web:  
 www.collegeofmagdalen.edu. Jeffrey J. Karls, Pres.; Dr.  
 Thomas P. Demers, Academic Dean; Rebecca Vinson,  
 Librarian. Lay Teachers 7;  
 Lay Teachers 18; Students 100.

HIGH SCHOOLS, DIOCESAN

Trinity High School, 681 Bridge St.,  
 03060. Tel: 603-668-2910; Fax: 603-668-2913.  
 Email: wobmaster@trinity-hs.org. Web:  
 www.trinity-hs.org. Mr. Denis Mailloux, Prin.;  
 Patrick D. Smith, Asst. Prin.;  
 Students & Admissions Dir.; Joseph  
 Smith, Campus Min. Lay Teachers 35; Total  
 Staff 428.  
 St. Brigid High School, 26 Columbus  
 St., 03061. Tel: 603-224-7418; Fax: 603-223-6664.  
 Email: info@stbrigidhighschool.edu. Web:  
 www.stbrigidhighschool.edu. Trevor Bonat, Prin.; Greg  
 Bonat, Asst. Prin.; Joy Dagnan, Asst. Prin. Lay  
 Teachers 26; Students 350.  
 St. Thomas Aquinas High School (1960) 197  
 Dana Rd., 03060. Tel: 603-742-9206; Fax:  
 603-742-9202. Email: sta@etalux.org. Web:  
 www.etalux.org. Kevin Collins, Prin.; Mr. James  
 Collins, Librarian; Sr. Georgette Pearson,  
 Librarian. Sisters 1; Lay Teachers 64; Students  
 350.

HIGH SCHOOLS, PRIVATE

Guerlin High School (1963) 194 Lund  
 St., 03060. Tel: 603-889-4107; Fax: 603-889-0701.  
 Email: ghs@ghs.org. Web: www.ghs.org.  
 E. Hilton, S.C., Contact Person, Pres.;  
 Robert P. Hilton, Prin.; Bro. Paul Demers, S.C.,  
 Librarian; Brothers of the  
 Holy Spirit, (Coed) Brothers 7; Lay Teachers  
 14; Students 880.  
 Mount Royal Academy, (Grades PreK-12),  
 267 North Main St., 03061. Tel: 603-763-9010;  
 Fax: 603-763-5880. Email: dthibault@  
 mroyacademy.com. Web:  
 www.mroyacademy.com. David A. Thibault,  
 Headmaster. Lay Teachers 14; Students 98.

[E] REGIONAL AND PAROCHIAL ELEMENTARY SCHOOLS

St. Anthony School (1904) (Grades  
 PreK-6), 148 Belmont St., 03103. Tel: 603-622-  
 0414; Fax: 603-609-5212. Email: info@  
 stanthony-school-nh.com. Web:  
 www.stanthony-school-nh.com. Jerry Bergeron,  
 Prin.; Mrs. Sally Green, Contact Person & Admin.  
 Asst. Lay Teachers 14; Boys 74; Girls 86.  
 St. Benedict Academy (1938) (Grades PreK-6), 86  
 Third St., 03102. Tel: 603-669-8932; Fax: 603-669-  
 8932. Email: sbaprinicipal@comcast.net. Web:  
 stbenedictacademy.org. Sr. Betty Roy, C.S.C., Prin.  
 Lay Teachers 8; Students 148.

St. Casimir School, (Grades K-8), 456 Union St.,  
 03108. Tel: 603-623-6411; Fax: 603-623-6256.  
 Email: stcasimirnh@comcast.net. Web:  
 www.stcasimirnh.org. Sr. Frances Marion Bonczar,  
 C.S.S.F., Prin.; Jennifer Girard, Librarian. Lay  
 Teachers 9; Students 148.

St. Catherine School, (Grades PreK-6), 206 North  
 St., 03104. Tel: 603-622-1711; Fax: 603-624-4935.  
 Email: stcatherine@comcast.net. Web:  
 www.saintcatherine.org. Sr. Janet Belcourt,  
 C.S.C., Prin.; Mrs. Alice Gordon, Librarian.  
 Sisters 1; Lay Teachers 22; Students 346.

St. Joseph Regional Junior High, (Grades 7-8), 148  
 Belmont St., 2nd Fl., 03108. Tel: 603-624-4811;  
 Fax: 603-624-6670. Email: pmartineau@  
 stjohrregional.org. Web: www.stjohrregional.org. Pauline D.  
 Martineau, Prin. Lay Teachers 14; Students 119.

St. John Regional School (1888) (Grades  
 PreK-8), 61 S. State St., 03301. Tel: 603-226-  
 3222; Fax: 603-226-0186. Email: mrdonohue@  
 stjohrregional.org. Steve Donohue, Prin. Lay  
 Teachers 16; Students 226.

St. Thomas Aquinas School, (Grades PreK-8),  
 3 Moody St., P.O. Box 387, 03088. Tel: 603-432-  
 2712; Fax: 603-432-2179. Email: info@  
 staderry.com. Web: www.staderry.com. Paul  
 Rakley, Prin. Lay Teachers 10; Students 210.

St. Mary Academy, (Grades PreK-8), 222  
 Central Ave., 03320. Tel: 603-742-3299; Fax: 603-  
 742-3483. Email: bwwhite@stmaryacademy.org. Web:  
 www.saintmaryacademy.org. Roberta White,  
 Prin.; Teresa Zellan, Librarian. Lay Teachers 36;  
 Students 322.

Sacred Heart School (1962) (Grades PreK-  
 8), 289 Lafayette Rd., 03842. Tel: 603-926-3254;  
 Fax: 603-929-1109. Email: prin@shshampton.org. Web:  
 www.OLMMPparish.org. Maureen O'Connell,  
 Prin.; Michelle Ryzewicz, Librarian. Lay Teachers  
 20; Students 216.

St. Patrick School (1982) (Grades PreK-8),  
 70 Main St., 03452. Tel: 603-832-7676; Fax: 603-  
 532-7476. Email: principal@saintpatschool.org. Web:  
 www.saintpatschool.org. Sr. Cecile Provost,  
 C.S.C., Prin.; Katie Robbins, Adm. Asst. &  
 Bookkeeper. Sisters 2; Lay Teachers 14; Students  
 102.

St. Joseph Regional School (1886) (Grades  
 PreK-8), 92 Wilson St., 03431. Tel: 603-852-2720;  
 Fax: 603-858-5465. Email: idollasanta@  
 stjosephkoone.org. Web: stjosephkoone.org. Sr.  
 Laura Dalla Santa, R.S.M., Prin. & Contact; Mrs.  
 Kathy Bill, Librarian. Lay Teachers 14; Students  
 142; Total Staff 22.

Holy Trinity (1971) (Grades PreK-8), 50  
 Church St., 03245. Tel: 603-524-4166; Fax: 603-  
 524-4484. Email: jfortier@  
 holytrinity.pvt.k12.nh.us. Web:  
 holytrinity.pvt.k12.nh.us. Mr. Jack Fortier, Prin.  
 Lay Teachers 10; Total Staff 18; Students 98.  
 Litchfield

St. Francis of Assisi School, (Grades PreK-6), 9 St.  
 Francis Way, Litchfield, 03052-8050. Tel: 603-424-  
 3812; Fax: 603-424-9129. Email: sdannible@  
 stfrancischool.org. Shannon Danville, Prin.;  
 Rose Van Uden, Librarian. Lay Teachers 9;  
 Students 141.

St. Christopher School (1963) (Grades PreK-  
 8), 20 Cushing Ave., 03064. Tel: 603-882-7442;  
 Fax: 603-889-9253. Email: principal@  
 stchrisschool.org. Web:  
 www.stchrisschool.org. Jack Daniels, Prin.;  
 Patricia Riley, Librarian. Lay Teachers 21;  
 Students 514.

Infant Jesus School (1809) (Grades K-6), 8 Crown  
 St., 03060. Tel: 603-889-2848; Fax: 603-694-9117.  
 Email: infajes@jhschool.org. Web: www.jhschool.org.  
 Estelle LaFleur, Prin.; Mrs. Virginia Dumont,  
 Librarian. Sisters 1; Lay Teachers 19; Students  
 284.

Nashua Catholic Regional Junior High School  
 (1972) (Grades 7-8), 6 Bartlett Ave., 03064-1802.  
 Tel: 603-888-6707; Fax: 603-882-7011; Fax: 603-694-  
 8965. Email: t.kelleher@comcast.net. Web:  
 www.ncrjhs.org. Thomas Kelleher, Prin. Lay  
 Teachers 21; Students 242.

St. Patrick School, (Grades K-8), 16 Main  
 St., 03076. Tel: 603-635-2941; Fax: 603-635-9300.  
 Email: stpatrick@hotmail.com. Web:  
 www.saintpatrickschool.net. Roger Dumont, Prin.  
 & Contact; Tracy Gamble, Librarian. Lay Teachers  
 20; Students 198.

St. Patrick (1888) (Grades PreK-6), 125  
 Austin St., 03301. Tel: 603-486-0789; Fax: 603-  
 486-1569. Email: offices@stpatrickweb.com. Web:  
 www.stpatrickweb.com. Sr. Mary J. Walsh, O.L.L.,  
 Prin.; Mrs. Amanda Norris, Sec. Lay Teachers 21;  
 Students 178.

St. Elizabeth Seton School (1886) (Grades  
 K-8), 19 Bridges St., 03887. Tel: 603-332-4609;  
 Fax: 603-332-2915. Email: stbrochester@  
 metrocast.net. Web: www.ssss-school.org. Suzanne  
 T. Boutin, Prin. Lay Teachers 11; Students 180.

St. Joseph Regional Catholic School (1969)  
 (Grades K-8), 40 Main St., 03079. Tel: 603-893-  
 6811; Fax: 603-893-6811. Email: sjros@comcast.net.  
 Web: sjros.com. Ruth A. Hassett,  
 Prin.; Lois Powers, Librarian. Lay Teachers 18;  
 Total Staff 88; Students 179.  
 Kindergarten Marilyn Byron, Dir. Lay Teachers 1;  
 Students 18.

[F] ELEMENTARY SCHOOLS, PRIVATE

St. Augustine Pro-School, 261 Merrimack  
 St., 03103. Tel: 603-623-8300; Fax: 603-626-1517.  
 Email: saprpschool@comcast.net. Mailing Address:  
 388 Beach St., 03103, Crystal Elie, Dir. Lay  
 Teachers 6; Boys 25; Girls 13.

Holy Cross Early Childhood Center, 420 Island  
 Pond Rd., 03109-4812. Tel: 603-668-0510. Carol  
 Garhart, Prin. & Admin. Sisters 1; Lay Teachers  
 3; Students 20.

Mount Saint Mary Academy, (Grades PreK-6), 2291  
 Elm St., 03104. Tel: 603-623-4165; Fax: 603-621-  
 9254. Email: principal@mtstmary.org. Web:  
 www.mtstmary.org. Patricia Baldissard, Prin.;  
 Kathryn Moran, Contact Person; Gina Noury,  
 Librarian. Sisters 1; Lay Teachers 14; Students  
 140.

Villa Augustina School (1918) (Grades  
 PreSchool-8), 208 S. Main St., 03045. Tel: 603-  
 497-2361; Fax: 603-497-5931. Email: info@  
 villaugustina.org. Web: www.villaugustina.org.  
 Andrew Maloney, Prin.; Mrs. Deirdre Angwin,  
 Librarian. Sisters 1; Aides 2; Lay Teachers 20;  
 Students 176.

Presentation of Mary Academy (1926)  
 (Grades PreK-8), 182 Lowell Rd., 03051. Tel: 603-  
 889-8054; Fax: 603-595-8504. Web:  
 www.pmaschool.org. Email: pmaprincipal@  
 comcast.net. Sr. Maria Rosa, P.M., Prin.; Denise  
 Babcock, Librarian. Sisters of the Presentation of  
 Mary. Sisters 3; Lay Teachers 27; Students 436.

Mount Royal Academy, (Grades PreK-12),  
 26 Seven Hearths Ln., 03782. Tel: 603-763-9010;  
 Fax: 603-763-5390. Email: dthibault@  
 mroyacademy.com. Web:  
 www.mroyacademy.com. David A. Thibault,  
 Headmaster.

[G] CATHOLIC CHARITIES

Catholic Charities Administration, 215  
 Myrtle St., 03104. Tel: 603-669-8300; Fax: 603-  
 626-1252. Web: www.nh-cc.org. Thomas E.  
 Blonshi, Pres. & CEO; Mrs. Yvonne A. Rust,  
 Vice Pres. & COO; Joanne Hollan, CFO; Joseph P.  
 Vaff, L.I.C.S.W., Dir. Clinical & Family Svcs.; Lisa  
 Merrill-Burzak, Vice Pres. Devel.; Mr. Michael D.  
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 Richard J. Shannon, Dir. Parish Social Ministry;  
 Ms. Melanie A. Gosselin, Exec. Dir. of N.H. Food