



Office of the General Counsel

3211 4th Street N.E. Washington, DC 20017-1194 (202)541-3300 FAX (202)541-3337 TELEX 7400424

6 March 1992

John K. Sanborn, SFO
National Treasurer
The National Fraternity of the
Secular Franciscan Order - USA
1611 West River Parkway
Grand Island, New York 14072-2418

Dear Mr. Sanborn:

This responds to your letter of February 28, 1992, and confirms that The National Fraternity of the Secular Franciscan Order - USA ("National Fraternity") is exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code by virtue of its inclusion in the group tax exemption ("Group Ruling") issued to the United States Catholic Conference ("USCC"). The USCC Group Ruling, which is reaffirmed annually, covers Catholic organizations listed in the Official Catholic Directory. The National Fraternity is listed a page 1214 of the 1991 edition of the Official Catholic Directory. I have enclosed a copy of the most recent Group Ruling letter from IRS, dated August 9, 1991; and the accompanying memo from the USCC Office of General Counsel.

You have indicated that the National Fraternity is constituted of 28 provinces/regions, which are in turn comprised of over 800 local fraternities, and that the provinces, regions and fraternities are considered to be part of the National Fraternity. To the extent that these provinces, regions and fraternities are part of the National Fraternity, they are covered by the exemption of the National Fraternity under the USCC Group Ruling.

Finally, I have forwarded the name and address change for your National Minister to the editor of the Official Catholic Directory.

Sincerely,

Deirdre Halloran
Associate General Counsel

DH/js

Enc.(1)