

Internal Revenue Service

**Department of the Treasury
P.O. Box 2508
Cincinnati, OH 45201**

Date: August 5, 2003

Protestant Episcopal Church in the
United States of America
Episcopal Church
815 2nd Ave.
New York, NY 10017-4503

Person to Contact:

Ms. Smith #31-07262

Contact Representative

Toll Free Telephone Number:

8:00 A.M. to 6:30 P.M. EST

877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

31-1629166

Group Exemption Number:

3741

Dear Sir or Madam:

This is in response to your request of August 5, 2003 regarding a copy of your organization's group exemption letter.

In January 1940 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Based on the information submitted, we recognized the subordinates named on the list your organization supplied as exempt from federal income tax under section 501(c)(3) of the Code. Also, we classified those subordinates as organizations that are not private foundations because they are organizations of the type described in sections 509(a)(1) and 170(b)(1)(A)(i) of the Code.

Donors may deduct contributions to your organization's subordinates as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to the subordinates or for their use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Your organization and its subordinates are not required to file federal income tax returns unless subject to the tax on unrelated business income under section 511 of the Code. If subject to this tax, the organization must file an income tax return on Form 990-T, *Exempt Organization Business Income Tax Return*. In this letter, we are not determining whether any of your organization or its subordinates' present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

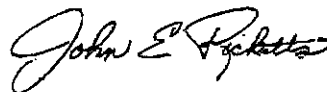
Unless specifically excepted, your organization and its subordinates are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid each employee during a calendar year. This does not apply, however, if your organization makes or has made a timely election under section 3121(w) of the Code to be exempt from such tax. Your organization and its subordinates are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Protestant Episcopal Church in the United States of America
31-1629166

Section 6104 of the Internal Revenue Code requires organizations that received recognition of exemption on July 15, 1987, or later, to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. Organizations that received recognition of exemption before July 15, 1987, and had a copy of their exemption application on July 15, 1987, are also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. For additional information on disclosure requirements, please refer to Internal Revenue Bulletin 1999 - 17.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,

A handwritten signature in cursive script, reading "John E. Ricketts".

John E. Ricketts, Director, TE/GE
Customer Account Services

LIST OF PARISHES, CONGREGATIONS, CHAPELS AND MISSIONS

NOVEMBER 6, 2009

I.

The Cathedral Church of St. Paul, Tremont Street, Boston.
Organized as a parish, 1819, and admitted to Union, 1820.
Established as the Cathedral Church, 1912. Incorporated
March 5, 1908.

II.

PARISHES IN UNION WITH THE CONVENTION, WITH DATES OF ORGANIZATION AND ADMISSION

	Organized	Admitted into union	Incor- porated
Acton, Good Shepherd	1958	1961	1964
Amesbury, St. James'	1833*	1836	1846
Andover, Christ Church	1835	1837	1836
Arlington, Our Saviour	1916	1945	1971
Arlington, St. John's	1876	1884	1964
Attleboro, All Saints'	1890	1924	1914
Ayer, St. Andrew's	1898	1902	1898
Barnstable, St. Mary's	1893	1928	1888
Bedford, St. Paul's	1955	1958	
Belmont, All Saints'	1894	1903	1927
Beverly, St. Peter's	1863	1867	1864
Beverly Farms, St. John's	1902	1915	1912
Boston, Advent	1844	1845	1844
" All Saints' (Dorchester)	1874	1875	1885
" Christ Church (Hyde Park)	1861	1862	1860
" Emmanuel	1860	1862	1860
" Emmanuel (West Roxbury)	1893	1898	1897
" Holy Spirit (Mattapan)	1886	1898	1897
" St. Augustine's & St. Martin's	1885	1972	1982
" St. Cyprian's (Roxbury)	1910	1945	
" St. John's (Charlestown)	1840	1840	
" St. John's & St. James' (Roxbury)	1832	1872	1871
" St. John's (Jamaica Plain)	1841	1842	1842
" St. John the Evangelist	1883	1985	
" St. Luke's & St. Margaret's (Allston)	1892	1895	1893
" St. Mark's (Dorchester)	1906	1908	1906
" St. Mary's (Dorchester)	1847	1848	1847
" Trinity	1733	1785	1830

* "About 1745." "The Chapel of King George the First."

	Organized	Admitted into union	Incor- porated
Braintree, Emmanuel.....	1906	1922	1921
Bridgewater, Trinity.....	1747	1785	1815
Brookline, All Saints'.....	1894	1896	1895
" Our Saviour.....	1867	1869	1868
" St. Paul's.....	1849	1850	1849
Burlington, St. Mark's.....	1958	1978	1979
Buzzard's Bay, St. Peter's.....	1938	1956	1975
Cambridge, Christ Church.....	1759	1901	1794
" St. Bartholomew's.....	1908	1945	
" St. James'.....	1866	1868	1866
" St. Peter's.....	1842	1843	1842
Canton, Trinity.....	1885	1918	1918
Chatham, St. Christopher's.....	1963	1964	1972
Chelmsford, All Saints'.....	1867	1959	1867
Cohasset, St. Stephen's.....	1896	1905	1931
Concord, Trinity.....	1883	1889	1908
Danvers, Calvary.....	1858	1859	1978
Dedham, Good Shepherd.....	1877	1878	
" St. Paul's.....	1731	1785	1818
Dover, St. Dunstan's.....	1967	1974	
Duxbury, St. John the Evangelist.....	1887	1946	1951
Easton (North), St. Mark's.....	1916	1999	
Edgartown, St. Andrew's.....	1895	1967	1965
Everett, Grace.....	1886	1892	1923
Fairhaven, Good Shepherd.....	1905	1983	1983
Fall River, Holy Spirit.....	2008	2008	2009
" St. Luke's.....	1897	1922	1897
Falmouth, Messiah (Woods Hole).....	1852	1856	1857
" St. Barnabas'.....	1886	1890	1888
Foxboro, St. Mark's.....	1893	1947	1893
Framingham, St. Andrew's.....	1894	1944	
Franklin, St. John's.....	1898	1961	1962
Gloucester, St. John's.....	1863	1864	1874
Groveland, St. James'.....	1873	1875	
Hamilton & Wenham, Christ Church.....	1922	1929	1925
Hanover, St. Andrew's.....	1727	1785	1797
Harwich Port, Christ Church.....	1954	1961	
Haverhill, Trinity.....	1855	1858	1961
Hingham, St. John the Evangelist.....	1882	1890	1978
Holbrook, St. John's.....	1914	1963	
Holliston, St. Michael's.....	1959	1962	
Hopkinton, St. Paul's.....	1743	1821	1819
Hudson, St. Luke's.....	1895	1945	1871
Ipswich, Ascension Memorial.....	1867	1878	1947
Lawrence, Grace.....	1846	1847	1951
Lexington, Our Redeemer.....	1884	1894	1884

	Organized	Admitted into union	Incor- porated
Lincoln, St. Anne's	1874	1875	1981
Lowell, St. Anne's	1824	1828	
" St. John's	1860	1862	
Lynn, St. Stephen's Memorial	1839	1839	1844
Lynnfield, St. Paul's.....	1918	1958	1958
Malden, St. Paul's	1867	1868	1870
Mansfield, St. John the Evangelist	1898	1946	1966
Marblehead, St. Andrew's Memorial.....	1928	1944	1933
" St. Michael's.....	1714	1785	1799
Marion, St. Gabriel's (c. 1871)	1875	1953	
Marshfield, Trinity	1742	1961	1790
Martha's Vineyard, Grace.....	1882	1942	1942
Medfield, Advent.....	1904	1952	
Medford, Grace (complete 1855)	1848	1849	1848
Medway, Christ Church.....	1885	1952	1962
Melrose, Trinity	1857	1858	1857
Methuen, St. Andrew's	1878	1951	1928
Middleboro, Our Saviour	1894	1895	1894
Millis, St. Paul's.....	1907	1961	1976
Milton, Our Saviour.....	1897	1999	
Milton, St. Michael's	1895	1901	1896
Nantucket, St. Paul's.....	1847	1847	1908
Natick, St. Paul's.....	1871	1876	1871
Needham, Christ Church	1895	1931	1895
New Bedford, Grace	1833	1834	1834
" St. Andrew's.....	1923	1949	1923
" St. Martin's.....	1895	1897	1895
Newburyport, St. Paul's.....	1711	1875	1794
Newton, Good Shepherd (Waban).....	1908	1910	1908
" Grace	1855	1858	1856
" Messiah (Auburndale).....	1871	1873	1871
" Redeemer (Chestnut Hill)	1886	1892	1890
" St. John's (Newtonville).....	1897	1922	1900
" St. Mary's (Newton Lower Falls).....	1812	1814	1813
" St. Paul's (Newton Highlands).....	1884	1888	1884
" Trinity (Newton Centre)	1889	1894	1892
North Andover, St. Paul's	1888	1901	1940
North Attleboro, Grace.....	1859	1860	1978
North Billerica, St. Anne's.....	1886	1959	
Norwood, Grace	1907	1920	
Orleans, Holy Spirit.....	1933	1946	1962
Osterville, St. Peter's	1903	1976	
Peabody, St. Paul's.....	1874	1924	1890
Plymouth, Christ Church	1844	1845	1946
Provincetown, St. Mary's.....	1933	1946	
Quincy, Christ Church.....	1704	1785	1813
" St. Chrysostom's (Wollaston)	1892	1905	1894

	Organized	Admitted into union	Incor- porated
Randolph, Trinity	1913	1956	
Reading, Good Shepherd.....	1920	1926	1920
Rockland, Trinity.....	1914	1944	
Rockport, St. Mary's	1886	1956	
Salem, Grace	1858	1860	1859
" St. Peter's.....	1733	1790	1794
Sandwich, St. John's	1854	1956	1969
Saugus, St. John's	1883	1944	1949
Scituate, St. Luke's	1957	1961	1974
Sharon, St. John's.....	1899	1945	
Shirley, Trinity	1901	1984	
Somerset, Our Saviour.....	1939	1945	1939
Somerville, Christ Church.....	1908	1956	1909
" St. James' (West).....	1887	1889	
South Dartmouth, St. Peter's.....	1957	1961	1963
Southborough, St. Mark's	1860	1863	1863
Stoneham, All Saints'	1907	1960	
Stoughton, Trinity.....	1894	1956	1988
Sudbury, St. Elizabeth's.....	1947	1961	1962
Swampscott, Holy Name	1889	1893	1891
Swansea, Christ Church.....	1846	1846	
Taunton, St. John's	1866	1868	
" St. Thomas'	1728	1792	1820
Topsfield-Boxford, Trinity	1957	1960	1960
Wakefield, Emmanuel	1870	1871	1958
Walpole, Epiphany	1887	1911	1887
Waltham, Christ Church.....	1849	1849	1849
Wareham, Good Shepherd.....	1867	1922	1921
Watertown, Good Shepherd	1886	1891	1954
Wayland, Holy Spirit.....	1961	1963	1961
Wellesley, St. Andrew's.....	1891	1893	1894
Westford, St. Mark's	1961	1962	1962
Weston, St. Peter's.....	1913	1924	
Westwood, St. John's.....	1953	1959	
Weymouth, Holy Nativity (South)	1920	1945	1920
" Trinity	1867	1869	1959
Whitman, All Saints'.....	1908	1953	1908
Wilmington, St. Elizabeth's	1986	1984	
Winchester, Epiphany.....	1888	1889	1888
Winthrop, St. John's.....	1885	1902	1901
Woburn, Trinity	1867	1868	
Wrentham, Trinity	1863	1867	1962
Yarmouth, St. David's	1966	1974	1976
Total	164		

NOTE: The BRISTOL CLUSTER comprises St. Mark's Church, North Easton; The Church of St. John the Evangelist, Mansfield; and St. John's Church, Taunton

III.

MISSION CHURCHES IN UNION WITH THE CONVENTION

	Organized	Admitted into union	Incor- porated
Boston, St. Andrew's/Grace Federated (East)	1900	1924	
" San Juan	1986	1986	
" St. Stephen's	1892	1945	
Brockton, St. Paul's	1890	1892	1892
Chelsea, St. Luke's/San Lucas	1841	1842	1844
Lynn, St. Alban's	1885	1887	1885
Natick, St. Andrew's	1892	1960	
Pepperell, St. David's	1986	1988	
West Newbury, All Saints'	1910	1923	1959
Total	9		

IV.

CONGREGATIONS, CHAPELS AND MISSIONS WITH DATES OF ORGANIZATION

	Organized	Admitted into union	Incor- porated
Boston, Christ Church	1722		1789
Groton, St. John's Chapel	1900		
Hyannis Port, St. Andrew's Chapel	1898		
Manchester, Emmanuel	1882		
Mattapoisett, St. Philip of Bethsaida	1883		
North Andover, Brooks School	1926		
Oak Bluffs, Trinity Chapel	1883	1983	1983
Southboro, St. Mark's School Chapel	1894		
South Dartmouth, St. Aidan's	1917		1945
Wellfleet, St. James the Fisherman	1951	1985	1956
Total	10		