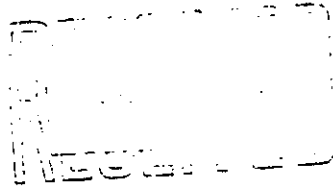


Department of the Treasury



District Director

Internal Revenue Service

Date:

July 15, 1971

In reply refer to:

StP:EO:71-1022 CED:ag

Civic Music Association of Milwaukee

1630 East Royall Place

Milwaukee, Wisconsin 53202

Gentlemen:

Purpose:

Educational

Accounting Period Ending:

December 31

Based on information supplied and assuming your operations will be as stated in your exemption application, we have determined that you are exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code. Any change in your purposes, character or method of operation must be reported to us so we may consider the effect of the change on your exempt status. You must also report any change in your name and address.

We have further determined that you are not a private foundation within the meaning of Section 509(a) of the Code because you are an organization described in Section 170(b)(1)(A)(vi).

You are required to file the annual return, Form 990, on or before the 15th day of the fifth month after the end of your annual accounting period. Failure to file the Form 990 by this date may subject you to a penalty of \$10 for each day during which such failure continues, up to a maximum of \$5,000.

You are not required to file Federal income tax returns (Forms 1041, 1065 or 1120) so long as you retain your exempt status unless you are subject to the tax on unrelated business income imposed by Section 511 of the Code, in which case you are required to file a Form 990-T. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in Section 513 of the Code.