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~~NOV 20 2006~~

Internal Revenue Service  
Director, Exempt Organizations  
Rulings and Agreements

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

Date: NOV 16 2006

Milwaukee Development Corporation  
C/O Mary Ellen Powers  
Metropolitan Milwaukee Assoc of Commerce  
756 Milwaukee St.  
Milwaukee, WI 53202

## Person to Contact - Group #:

Sherry Wan - 7823

ID# 31-07657

## Contact Telephone Numbers:

877-829-5500 Phone Toll-Free

## Federal Identification Number:

93-0828687

Dear Sir or Madam:

This modifies our letter dated September 1984. In that letter we determined that your organization is exempt under section 501(a) of the Internal Revenue Code, as an organization described in section 501(c)(3). We determined that you were not a private foundation within the meaning of section 509(a) of the Code because you were an organization described in section 509(a)(2) of the Code.

In your letter dated December 29, 2005, you requested classification as an organization described in sections 509(a)(3) of the Code and confirmation of the name change. Based on the information you provided, we have determined that you meet the requirements for the requested foundation classification. Accordingly, we have granted your request and modified your foundation status to reflect an organization described in section 509(a)(3). Specifically, we have determined that you are a **Type 1** supporting organization under section 509(a)(3). A Type 1 is operated, supervised, or controlled by, a Type 2 is supervised or controlled in connection with, and a Type 3 is operated in connection with one or more publicly supported organizations. We also update our record to reflect your organization's new name as Milwaukee Development Corporation.

Your exempt status under section 501(a) of the Internal Revenue Code, as an organization described in section 501(c)(3) remains in effect.

All exempt organizations (unless specifically excluded) 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. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

If your organization is a church or a qualified church-controlled organization as defined in section 3121(w)(3) of the Code, it may elect to exclude wages paid to its employees (other than for services performed in an unrelated trade or business) for social security taxes. This election must be made by filing Form 8274 by the day before the date the organization's first quarterly employment tax return would be due under the revised law. If your organization makes this election, its employees who earn \$100 or more during a calendar year become liable for the payment of the self-employment tax on the wages the organization pays them.

Name: Milwaukee Development Corporation  
EIN: 93-0828687

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its 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 is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

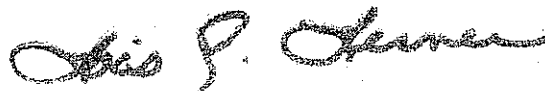
Section 6104 of the Internal Revenue Code requires organizations that received recognition of exemption on July 15, 1987, or later, to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents 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 Publication 557.

This letter supersedes our letter dated October 02, 2006.

Because this letter could help resolve questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

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

Sincerely,



Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements

**SCHEDULE A**  
(Form 990 or 990EZ)

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Department of the Treasury  
Internal Revenue Service

OMB No 1545-0047

**2010**

**Open to Public Inspection**

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

Name of the organization  
MILWAUKEE DEVELOPMENT CORPORATION

Employer identification number

93-0828687

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions

The organization is not a private foundation because it is (For lines 1 through 11, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 11 ☒ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.  
 a ☒ Type I      b ☐ Type II      c ☐ Type III - Functionally integrated      d ☐ Type III - Other
- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f ☐ If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box.
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?  
 (i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization?  
 (ii) a family member of a person described in (i) above?  
 (iii) a 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the supported organization(s)

	Yes	No
<b>11g(i)</b>		No
<b>11g(ii)</b>		No
<b>11g(iii)</b>		No

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A) METROPOLITAN MILWAUKEE ASSOCIATION OF COMMERCE	390475230	501(C)(6)	Yes						0
<b>Total</b>									0

# 2011051

OCT 08 2011

OCT 10 2006

**Internal Revenue Service  
Director, Exempt Organizations  
Rulings and Agreements**

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

**Date:** OCT 02 2006

Milwaukee Development Corporation  
C/O Mary Ellen Powers  
Metropolitan Milwaukee Assoc of Commerce  
756 Milwaukee St.  
Milwaukee, WI 53202

**Person to Contact - Group #:**  
Sherry Wan - 7823  
ID# 31-07657  
**Contact Telephone Numbers:**  
877-829-5500 Phone Toll-Free  
**Federal Identification Number:**  
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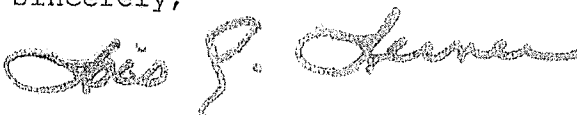
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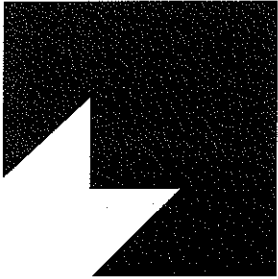
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If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,

A handwritten signature in dark ink, appearing to read "Lois G. Lerner", is written over a horizontal line.

Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements



**Milwaukee  
Development  
Corporation**

Suite 400  
756 N. Milwaukee St.  
Milwaukee, WI 53202

(414) 287-4126  
FAX (414) 271-7753

**Board of Directors**

David A. Baumgarten  
*Chairman*

Richard A. Abdoo  
*Immediate Past Chairman*

Frank J. Krejci  
*Treasurer*

Michael J. Kelly  
*Secretary*

**Directors**

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James D. Ericson  
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Paul V. LaSchiavza  
Sheldon B. Lubar  
Stephen H. Marcus  
Timothy R. Sheehy  
Steven J. Smith  
Frederick P. Stratton, Jr.  
James B. Wigdale

D. Patrick O'Brien  
*President*

June 6, 2005

Ms. Yvonne Engel  
Program Administrator  
The Lynde and Harry Bradley Foundation  
1241 North Franklin Place  
Milwaukee, WI 53202

Dear Ms. Engle:

Enclosed are the following;

- 1) The Grantee Tax Exempt form that is filled out.
- 2) IRS determination letter
- 3) The Restated Articles of Incorporation which the IRS determination letter is still effective to, even though the company changed name.

Please call if you have questions.

Sincerely,

Maria Foskett  
Executive Assistant

Date: MAY 17 1988

Employer Identification Number:  
93-0828687

Contact Person:  
N. BRYSON

Contact Telephone Number:  
(312) 886-1278

MILWAUKEE DEVELOPMENT CORPORATION  
101 WEST WISCONSIN AVE STE 903  
MILWAUKEE, WI 53203

Our Letter Dated:  
May 10, 1983  
Caveat Applies:  
no

Dear Applicant

This modifies our letter of the above date in which we stated that you would be treated as an organization which is not a private foundation until the expiration of your advance ruling period.

Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi). Your exempt status under Code section 501(c)(3) is still in effect.

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of such status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) organization.

If the heading of this letter indicates that a caveat applies, the caveat below or on the enclosure is an integral part of this letter.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

MILWAUKEE REDEVELOPMENT CORPORATION

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

A handwritten signature in dark ink, appearing to read "R. S. Wintrode, Jr.", with a stylized flourish at the end.

R. S. Wintrode, Jr.  
District Director