

Department of the Treasury
Internal Revenue Service
P.O. Box 2508
Cincinnati OH 45201

STEM Forward

#120110790

In reply refer to: 0248567570
Aug. 10, 2009 LTR 4168C E0
39-0854863 000000 00

00013324
BODC: TE

ENGINEERS AND SCIENTISTS OF
MILWAUKEE INC
% MILWAUKEE INC
1300 W CANAL ST-STE 200
MILWAUKEE WI 53233-2615

55027

Employer Identification Number: 39-0854863
Person to Contact: Mr. Fraser
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of July 30, 2009, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in November 1993, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(2).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your 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.

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

Sincerely yours,

Michele M. Sullivan

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
P O BOX A-3290 DPN 22-2
CHICAGO, IL 60690

DEPARTMENT OF THE TREASURY

Date: NOV 03 1993

ENGINEERS & SCIENTISTS OF MILWAUKEE
INC
C-O MARQUETTE UNIVERSITY
1515 WEST WISCONSIN AVE RM 275
MILWAUKEE, WI 53233-2286

Employer Identification Number:
39-0854863

Case Number:
363278072

Contact Person:
MRS. R. COOLEY

Contact Telephone Number:
(312) 886-1278

Our Letter Dated:
April 1989

Addendum Applies:
No

Dear Applicant:

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

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. 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 Code because you are an organization of the type described in section 509(a)(2).

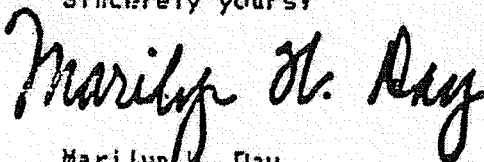
Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(2) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(2) organization.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed 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.

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

Sincerely yours,



Marilyn M. Day
District Director