Internal Revenue Service

JEWISH VOCATIONAL SERVICE OF

District Director Entered in PCG

Department of the Treasury,

New Mare 490; Whilmanker

230 S. Dearborn St., Chicago, Illinois 60604

Person to Contact: Sybil F. Sporer

Telephone Number: (312) 886-4804

Refer Reply to:

E:PSP:D 87-D-844

Date:

July 16, 1987

EIN 39-0806257

MILWAUKEE INC.

1339 N. Milwaukee St.

Milwaukee, WI 53202-2516

This is in response to the letter dated July 9, 1987 regarding your status as an organization exempt from Federal income tax.

Our records indicate that a ruling letter was issued in December 1946 , granting your organization an exemption from Federal income tax under the provisions of Section 501(c)(3) of the Internal Revenue Code of 1954. Our records also indicate that your organization is not a private foundation but one that is described in 509(a)(1) and 170(b)(1)(A)(vi).

Contributions made to you are deductible by donors in computing their taxable income in the manner and to the extent provided in Secion 170 of the Internal Revenue Code.

If your gross receipts each year are normally \$25,000.00 or more, you are required to file Form 990, Return of Organization Exempt from Income Tax, by the fifteenth day of the fifth month after the end of your annual accounting period.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under Secion 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T.

If any question arises with respect to your status for Federal income tax purposes, you may use this letter as evidence of your exemption.

This is an advisory letter.

Sincerely,

A. R. Starkey Astrict Director