

INTERNAL REVENUE SERVICE
District Director

DEPARTMENT OF THE TREASURY
1100 Commerce St., Dallas, TX 75242

Skylight Opera Theatre Corp
158 N Broadway
Milwaukee, WI 53202-6015

Person to Contact:
CUSTOMER SERVICE DIVISION

Telephone Number:
(800)-829-1040

Refer Reply to:
EP/EO:MC:4940 DAL

Date: NOV 23 1998

EIN: 39-0975374

Dear Sir or Madam:

Our records show that Skylight Opera Theatre Corp is exempt from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code. This exemption was granted in July 1963 and remains in full force and effect. Contributions to your organization are deductible in the manner and to the extent provided by section 170 of the code.

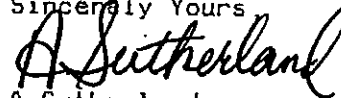
We have classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Internal Revenue Code because you are an organization described in section 170(b)(1)(A)(vi).

Any year, that gross receipts for your organization reach \$25,000.00, you will need to file Form 990 (Return of Organization Exempt from Income Tax) and the Schedule A (Organization Exempt Under Section 501(c)(3) with the Service Center. See the instructions for Form 990 for further information.

This letter may be used to verify tax-exempt status.

If we may be of further assistance, please contact the person whose name and telephone number are shown above.

Sincerely Yours



A. Sutherland
Chief, Quality Review

(Form 704) 1987
AMENDMENT
(stock corp)

State of Wisconsin
SECRETARY OF STATE

Please read instructions on
the reverse before attempting
to complete this form.

Entered in P.C.G.

Resolved, That

Skylight Comic Opera Ltd. will change its name to
SKYLIGHT OPERA THEATRE CORP.

STATE OF WISCONSIN
FILED

AUG 31 1989

DOUGLAS LA FOLLETTE
SECRETARY OF STATE

The undersigned
officers of SKYLIGHT COMIC OPERA LTD. a Wisconsin corporation
(enter the present corporate name, before any change this amendment may cause)
with principal office in MILWAUKEE County, Wisconsin, CERTIFY:

1(A) That the foregoing amendment of the articles of incorporation of said corporation was adopted on
_____, 19____ by written consent signed by all of the members having voting rights.

OR

1(B) That said corporation has no members having voting rights, and that the foregoing amendment of the
articles of incorporation of said corporation was adopted at a meeting of the board of directors
on JUNE 28, 1989 by a majority affirmative vote (or greater, as may be re-
quired by the articles of incorporation) of the directors in office.

OR

1(C) That the foregoing amendment of the articles of incorporation of said corporation was adopted by
the members on _____, 19____ by the following vote:

Number of members having voting rights	Number present in person or by proxy	Number voting	
		FOR	AGAINST
_____	_____	_____	_____

USE ONLY ONE - STRIKE OUT
ITEMS YOU DO NOT USE.

Executed in duplicate and seal (if any) affixed this 18th day of August, 1989.

BY: [Signature]
as (Secretary) or (Asst Secretary) indicate which
as (President) or (Vice-President) indicate which

This document
was drafted by Judith Langmack (Business Manager)
please print or type the name of the individual

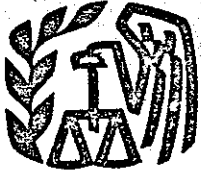
Internal Revenue Service
Washington, DC 20224

Date:

03-04-71

In reply refer to:

Entered in POC



SKYLIGHT COMIC OPERA LTD
813 N JEFFERSON ST
MILWAUKEE, WIS

53202

Gentlemen:

Based on the information you recently submitted, we have classified you as an organization that is not a private foundation as defined in section 509(a) of the Internal Revenue Code.

Your classification is based on the assumption that your operations will be as stated in your notification. Any changes in your purposes, character, or method of operation must be reported to your District Director so he may consider the effect on your status.

Sincerely yours,

Chief, Rulings Section
Exempt Organizations Branch



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
WASHINGTON 25, D. C.

Entered in PCG

JUL 31 1963

IN REPLY REFER TO
T.R:EO: 4
VCS

Skylight Comic Opera, Ltd.
813 N. Jefferson Street
Milwaukee 2, Wisconsin

PURPOSE	
Charitable and educational	
ADDRESS INQUIRIES & FILE RETURNS WITH DISTRICT DIRECTOR OF INTERNAL REVENUE	
Milwaukee, Wisconsin	
FORM 990-A REQUIRED <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	ACCOUNTING PERIOD ENDING January 31

Gentlemen:

Based upon the evidence submitted, it is held that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code, as it is shown that you are organized and operated exclusively for the purpose shown above. Any questions concerning excise, employment or other Federal taxes should be submitted to your District Director.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code and are required to file Form 990-T for the purpose of reporting unrelated business taxable income. Any changes in your organization's character, purposes or method of operation should be reported immediately to your District Director for consideration of their effect upon your exempt status. You should also report any change in your name or address. Your liability for filing the annual information return, Form 990-A, is set forth above. That return, if required, must be filed after the close of your annual accounting period indicated above.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of sections 2055, 2106 and 2522 of the Code.

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to your District Director.

Your District Director is being advised of this action.

Very truly yours,

J. F. Worley
Chief, Exempt Organizations Branch

