

Internal Revenue Service  
District Director

Department of the Treasury

Date: AUG 2 1977

Our Letter Dated:  
March 18, 1976  
Person to Contact:  
W. Bosch  
Contact Telephone Number:  
314-425-5651

▷ Arts and Recreation Council of  
Greater Des Moines  
800 High Street  
Des Moines, Iowa 50322

StL:EO:77:1139

— Gentlemen:

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 <sup>170(b)(1)(A)(vi)</sup> and 509(a)(1). Your exempt status under section 501(c)(3) of the code is still in effect.

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, a grantor or a 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 section 509(a)(1) 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.

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,

  
District Director

17. A.

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

DEPARTMENT OF THE TREASURY

Date: SEP 20 1991

METRO ARTS ALLIANCE OF GREATER DES  
MOINES  
800 HIGH STREET  
DES MOINES, IA 50322

Employer Identification Number:  
51-0180623  
Contact Person:  
MS CULP  
Contact Telephone Number:  
(312) 886-2371

Date of Exemption:  
march 1976  
Internal Revenue Code  
Section 501(c)(03)

Dear Applicant:

Thank you for submitting the information shown on the enclosure. We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,



R. S. Wintrode, Jr.  
District Director