

**Internal Revenue Service
District Director**

**Department of the Treasury
P.O. Box 2508 - Room 4526
Cincinnati, Ohio 45201**

Date: MAY 25 1995

**Cincinnati Museum Center For Natural
and Cultural History and Science
1301 Western Ave.
Cincinnati, OH 45203**

Employer Identification Number:
31-1212634

Person to Contact:
Jovonnie Lewis

Contact Telephone Number:
513-684-3578

Dear Sir or Madam:

Thank you for submitting the information concerning your foundation classification and merger. We have made it part of your file.

Our records indicate that your organization was recognized as exempt under section 501(c)(3) of the Internal Revenue Code on October 8, 1987. You were further classified as an organization that is not a private foundation because you were described in section 509(a)(3).

You recently furnished us information that Cincinnati Museum of Natural History, Cincinnati Historical Society and Museum Center Foundation merged on January 6, 1995. The survivor organization is the Museum Center Foundation. The name of the organization was changed to Cincinnati Museum Center For Natural and Cultural History and Science. The organization will use employer identification number 31-1212634.

Based on the information supplied in your letters, we are changing your foundation status from section 509(a)(3) to sections 509(a)(1) and 170(b)(1)(A)(vi). This change will not affect your exempt status under section 501(c)(3) of the Code.

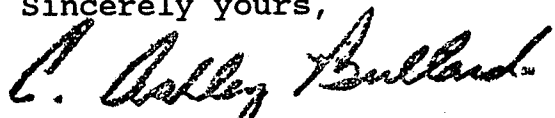
We have further determined that the merger does not adversely affect your exemption under section 501(c)(3).

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.

If you have any questions concerning this matter, please contact the person whose name and telephone number are shown in the heading of this letter.

Thank you for your cooperation.

Sincerely yours,


C. Ashley Ballard
District Director

Internal Revenue Service
District Director

Date: JAN 23 1998

Cincinnati Museum Center
1301 Western Ave.
Cincinnati, OH 45203-1127

Department of the Treasury
P.O. Box 2508 - Room 4508
Cincinnati, Ohio 45201

Employer Identification
Number:

31-1212634

Person to Contact:

Annette Klear

Contact Telephone

513-684-3863

Refer Reply to:

EP/EO

Dear Sir or Madam:

By our determination dated October 1987, you were held to be exempt from Federal Income Tax under the provisions of section 501(c)(3) of the Internal Revenue Code.

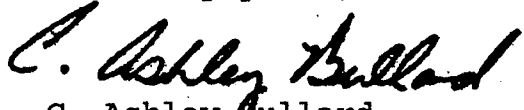
You recently furnished us information that Cincinnati Museum Center For Natural And Cultural History And Science merged with Cincinnati Childrens Museum Inc. effective June 30, 1997. At the time of the merger, you changed the name of the surviving organization to Cincinnati Museum Center.

Based on the information submitted, we have determined that the merger and name change do not affect your exempt status.

Please let us know about any future changes in the character, purpose, method of operation, name or address of your organization.

If you have any questions regarding this matter, please contact the person whose name and telephone number appear in the heading of this letter.

Sincerely yours,


C. Ashley Gullard
District Director