

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:

JUL 20 2004

CARIBBEAN MUSEUM CENTER FOR THE
ARTS INC
10 STRAND ST FREDERIKSTED
ST CROIX, VI 00841-1371

Employer Identification Number:
66-0529152
DLN:
17053343062043
Contact Person:
DALE T SCHABER ID# 31175
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Foundation Status Classification:
509(a)(2)
Advance Ruling Period Begins:
December 5, 2003
Advance Ruling Period Ends:
December 31, 2007
Addendum Applies:
No

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in section 509(a)(2).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make

Letter 1045 (DO/CG)

OGDEN UT 84201-0038

In reply refer to: 0441744135
June 13, 2011 LTR 4168C 0
66-0529152 000000 00
00033464
BODC: TE

CARIBBEAN MUSEUM CENTER OF ST
CROIX LTD
% CANDIA ATWATER SHIELDS
PO BOX 1371
FREDERIKSTED VI 00841-1371

Employer Identification Number: 66-0529152
Person to Contact: Janice Dawson
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your June 02, 2011, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in July 2004.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

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.

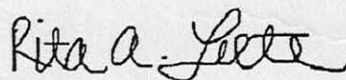
Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

0441744135
June 13, 2011 LTR 4168C 0
66-0529152 000000 00
00033465

CARIBBEAN MUSEUM CENTER OF ST
CROIX LTD
% CANDIA ATWATER SHIELDS
PO BOX 1371
FREDERIKSTED VI 00841-1371

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

Sincerely yours,



Rita A. Leete
Accounts Management II