



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

Date: OCT 24 2001

Museum Domain Management Association
c/o Steven Juarez, Treasurer
1200 Getty Center Dr.
Los Angeles, CA 90049-1681

Contact Person:
Robert M. Cowen
Identification Number:
50-21789
Contact Number:
(202) 283-8939

Dear Applicant:

We are considering your application for recognition of exemption under section 501(c)(3) of the Internal Revenue Code. To complete our consideration we need the following information over the signature of one of your principal officers or directors.

- (1) Please describe the working relationship between Museum Domain Management Association and the Internet Corp. for Assigned Names and Numbers (ICANN) in terms of registering Internet domain names for museums. Do you have any correspondence from ICANN documenting the relationship and the assistance, if any, that you are providing? If so, please provide copies of these documents.
- (2) Please describe how museums would get their domain names registered if Museum Domain Management Association did not exist. For example, explain how using MuseDoma services enables museums to obtain registration faster, cheaper, or more efficiently.
- (3) Please describe any other services or benefits that MuseDoma offers to prospective members.
- (4) Please describe the role of the board of directors in managing MuseDoma. Do you plan to expand the membership of the board beyond the founding member organizations to achieve a greater cross-section of the community, and if so, when?
- (5) Please describe the role of the president, and explain how, given his geographical distance from MuseDoma's offices and the other directors, decisions affecting the organization are made on a daily basis. Also, please describe the process used in determining the president's compensation and why you consider it to be reasonable.
- (6) Please explain in greater detail the sources of MuseDoma's funding. What percentages of funding are estimated to come from museum membership fees and grants from charitable organizations, respectively?
- (7) Please provide copies of any contracts MuseDoma has negotiated for registry services.
- (8) Please provide sample "snapshots" of MuseDoma's Web site and any sub-sites.

Museum Domain Management Association

We will defer action on your application to enable you to submit the requested information. You will expedite our receipt of your reply by using the following address on the envelope:

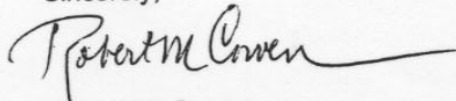
Internal Revenue Service
Attn: Robert M. Cowen
TE/GE: EO: R&A: T:3
1111 Constitution Ave, N.W.
Washington, D.C. 20224

If we do not hear from you within 30 days from the date of this letter, we will assume that you do not want us to consider the matter any further and will close your case. If you want the matter reopened at a later time, you must pay a new user fee in accordance with the current user fee Revenue Procedure.

In the event that we close your case, we will notify the appropriate State officials, as required by Code section 6104(c), that based on the information we have, we are unable to recognize you as an organization of the type described in Code section 501(c)(3).

If you do not provide the requested information in a timely manner, it will be considered by the Service as a failure to take all reasonable steps to secure the ruling you requested. Under Code section 7428(b)(2), your failure to take all reasonable steps to secure the ruling requested in a timely manner may be considered as a failure to exhaust the administrative remedies available to you within the Service, and thus may preclude the issuance of a declaratory judgment in this matter under the judicial proceedings of Code section 7428.

Sincerely,



Robert M. Cowen
Tax Law Specialist
Exempt Organizations
Technical Group 3