

Address any reply to: P.O. Box 3100, Church St. Sta., New York, N.Y. 10008

## Department of the Treasury

District Director

### Internal Revenue Service

Date:

In reply refer to:

February 19, 1975

EP-EO-610-Alexander

M-75-EO-1316

Tel: 264-1870

► HEAR (Hybrid Energies for Acoustic Resources), Incorporated, ("HEAR")  
210 Fifth Avenue Att: Max Neuhaus  
New York, New York 10010

Accounting Period Ending: 12/31

Form 990 Required: ☒ Yes ☐ No

Advance Ruling Period Ends: 12/31/76

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Based on the information 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(c)(3) of the Internal Revenue Code.

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 be expected to be a publicly supported organization of the type described in section 170(b)(1)(A)(vi) and 509(a)(1).

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

Within 90 days after the end of your advance ruling period, you must submit to us 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, you will be classified as a section 509(a)(1) or 509(a)(2) organization so long as you continue to meet the requirements of the applicable support test. If, however, you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, in the event you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. In addition, if you submit the required information

Form L-391 (4-73)





# HEAR HYBRID ENERGIES FOR ACOUSTIC RESOURCES INC.

210 FIFTH AVENUE NEW YORK NY 10010  
TELEPHONE 212 683-9222

February 20, 1976

Mrs. Joan Davidson  
Chairman  
New York State Council on the Arts  
250 W. 57th Street  
New York, New York 10019

Dear Mrs. Davidson,

Your letter of January 24th, 1976 declining New York State Council support of HEAR Inc.'s sound installation in Times Square has occasioned great dismay and disappointment to the undersigned.

The difficulty of characterizing such an extraordinarily creative and unique project may have deterred the panel and staff from recommending even modest support for the program.

Ideas such as these represent opportunities to utilize New York City's rich, artistic resources to humanize our environment rather than abandoning it to commercialism. The nature of the Times Square project is such that it is intended to offer individuals the opportunity for discovery of a special sound environment. This project represents a courageous effort on the part of a contemporary artist, Max Neuhaus, to move out of the area of a select or elite audience and genuinely work with a larger, more general public.

Unlike many innovative projects in contemporary art, this one would be accessible and enjoyed by thousands rather than dozens of our populace. Since the amount requested is also comparatively modest, we cannot believe that it is the Council's intention to pass up such an opportunity.

An artist of international reputation, Max Neuhaus has not been recognized or supported to any degree in the city of his residence and cannot hope to secure such recognition lacking the enlightened and imaginative support of an agency such as yours.

# HEAR

HYBRID ENERGIES  
FOR ACOUSTIC  
RESOURCES INC.

210 FIFTH AVENUE NEW YORK N.Y. 10010  
TELEPHONE 212 683-9222

We ask your immediate and urgent reconsideration of the Council's decision which appears to us all to be based on insufficient knowledge and a relatively small attendance by the panel on the day that the panel's recommendation was to be made.

It has taken two years to bring the project to its current status. The City of New York, the New York City Transit Authority, Schweber Electronics, and the Rockefeller Foundation have already made substantial commitments in cash and in kind to the program. Only the keystone of the arts remains to be placed. Without it, however, the entire project is in jeopardy.

We await with anxiety your immediate response.

Sincerely,



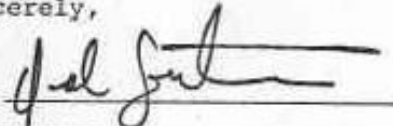
Christophe de Menil  
For  
The Board of Directors of  
HEAR Inc.

Suzanne Weil

Seymour Schweber

Alanna Heiss

Harriet Koch



Hugh Southern, Director  
Theatre Development Fund  
For  
Participating agencies in  
Times Square project

Richard Lam, Director  
New York City Mayors Office  
Of Midtown Planning

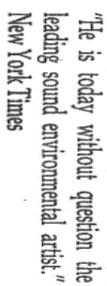
Jacques Nevard  
New York City Transit  
Authority

Howard Klein, Director  
Arts Program  
Rockefeller Foundation

**HYBRID ENERGIES  
FOR ACOUSTIC  
RESOURCES  
INC.**

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Announcement Max Neuhaus Composer 1976

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By Ear Max Neuhaus 1979

Invive made by Max Neuhaus For The Museum of Contemporary Art, Chicago

Collection MNE-INVITE 1979

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FOR ACOUSTIC  
RESOURCES INC.

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Max Neuhaus image, Hear Paper, 1976  
Collection MNE

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