

**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

**2009**

Department of the Treasury  
Internal Revenue Service

► The organization may have to use a copy of this return to satisfy state reporting requirements.

**Open to Public Inspection**

**For the 2009 calendar year, or tax year beginning** 8/01, **2009, and ending** 7/31, **2010**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See specific instructions.	<b>C</b> Metropolitan Opera Association, Inc. 30 Lincoln Center #423 New York, NY 10023-6980	<b>D</b> Employer Identification Number 13-1624087 <b>E</b> Telephone number (212) 799-3100 <b>G</b> Gross receipts \$ 441,318,627.
		<b>F</b> Name and address of principal officer: Peter Gelb Same As C Above	<b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'No,' attach a list. (see instructions) <b>H(c)</b> Group exemption number ►
<b>I</b> Tax-exempt status <input checked="" type="checkbox"/> 501(c) ( 3 ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>J</b> Website: ► www.metopera.org	
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►		<b>L</b> Year of Formation: 1883 <b>M</b> State of legal domicile: NY	

**Part I Summary**

	1	Briefly describe the organization's mission or most significant activities: <u>Performance of opera to the public.</u>	
Activities & Governance	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets.	
	3	Number of voting members of the governing body (Part VI, line 1a) .....	3 40
	4	Number of independent voting members of the governing body (Part VI, line 1b) .....	4 40
	5	Total number of employees (Part V, line 2a) .....	5 4,267
	6	Total number of volunteers (estimate if necessary) .....	6 11
	7a	Total gross unrelated business revenue from Part VIII, column (C), line 12 .....	7a 166,644.
	7b	Net unrelated business taxable income from Form 990-T, line 34 .....	7b 0.
Revenue	8	Contributions and grants (Part VIII, line 1h) .....	104,783,345. 127,418,917.
	9	Program service revenue (Part VIII, line 2g) .....	126,906,686. 134,575,734.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) .....	-12,031,496. 4,493,357.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....	3,823,237. 5,304,101.
	12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12) .....	223,481,772. 271,792,109.
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3) .....
14		Benefits paid to or for members (Part IX, column (A), line 4) .....	
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) .....	212,876,428. 226,118,510.
16a		Professional fundraising fees (Part IX, column (A), line 11e) .....	167,543.
16b		Total fundraising expenses (Part IX, column (D), line 25) ► 12,351,826.	
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f) .....	81,417,094. 69,995,852.
Net Assets or Fund Balances	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) .....	294,694,683. 296,673,351.
	19	Revenue less expenses. Subtract line 18 from line 12 .....	-71,212,911. -24,881,242.
	20	Total assets (Part X, line 16) .....	352,977,277. 351,588,466.
	21	Total liabilities (Part X, line 26) .....	186,639,265. 216,762,398.
	22	Net assets or fund balances. Subtract line 21 from line 20 .....	166,338,012. 134,826,068.

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here** ► Date 6-14-11

Signature of officer \_\_\_\_\_ Date \_\_\_\_\_

► Diana Fortuna CFO  
Type or print name and title.

<b>Paid Preparer's Use Only</b>	Preparer's signature ► <u>Self-Prepared</u>	Date	Check if self-employed <input type="checkbox"/>	Preparer's identifying number (see instructions)
	Firm's name (or yours if self-employed) address, and ZIP + 4	EIN ►	Phone no. ►	

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission:

Performance of opera to the public.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

No

If 'Yes,' describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

No

If 'Yes,' describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 230,902,379. including grants of \$ ) (Revenue \$ 97,707,752.)

Preparation and presentation of opera performance at the Metropolitan Opera House as well as symphonic repertory at Carnegie Hall. Also includes outdoor presentation of concerts throughout parks in New York City. Parks concerts are presented to the public at no charge. The attendance of these performances is approximately one million people per season.

4b (Code: ) (Expenses \$ 25,169,575. including grants of \$ ) (Revenue \$ 29,011,004.)

Media presentation of opera performances. Live performances broadcast in high definition to movie theaters throughout the world. Live audio transmissions of performances on Sirius radio and the Met's website. Past performances broadcast on television, radio stations and the internet globally. Media presentations reached more than ten million people.

4c (Code: ) (Expenses \$ 6,799,889. including grants of \$ ) (Revenue \$ 7,340,538.)

Presentation of events other than opera where the Association either presents or co-presents the event or licenses the Opera House to third parties. The attendance at these events, principally ballet, was approximately 175,000 people this year.

4d Other program services. (Describe in Schedule O.) See Schedule O

(Expenses \$ 3,830,751. including grants of \$ 558,989.) (Revenue \$ 516,440.)

4e Total program service expenses 266,702,594.

**Part IV Checklist of Required Schedules**

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If 'Yes,' complete Schedule A.</i>	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If 'Yes,' complete Schedule C, Part I.</i>		X
4	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities? <i>If 'Yes,' complete Schedule C, Part II.</i>		X
5	<b>Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.</b> Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If 'Yes,' complete Schedule C, Part III.</i>		
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If 'Yes,' complete Schedule D, Part I.</i>		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? <i>If 'Yes,' complete Schedule D, Part II.</i>		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If 'Yes,' complete Schedule D, Part III.</i>		X
9	Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If 'Yes,' complete Schedule D, Part IV.</i>		X
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If 'Yes,' complete Schedule D, Part V.</i>	X	
11	Is the organization's answer to any of the following questions 'Yes'? <i>If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.</i>	X	
	• Did the organization report an amount for land, buildings and equipment in Part X, line 10? <i>If 'Yes,' complete Schedule D, Part VI.</i>		
	• Did the organization report an amount for investments— other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part VII.</i>		
	• Did the organization report an amount for investments— program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part VIII.</i>		
	• Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part IX.</i>		
	• Did the organization report an amount for other liabilities in Part X, line 25? <i>If 'Yes,' complete Schedule D, Part X.</i>		
	• Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? <i>If 'Yes,' complete Schedule D, Part X.</i>		
12	Did the organization obtain separate, independent audited financial statement for the tax year? <i>If 'Yes,' complete Schedule D, Parts XI, XII, and XIII.</i>		X
12A	Was the organization included in consolidated, independent audited financial statement for the tax year? <i>If 'Yes,' completing Schedule D, Parts XI, XII, and XIII is optional.</i>	Yes X	No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If 'Yes,' complete Schedule E.</i>		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	X	
14b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? <i>If 'Yes,' complete Schedule F, Part I.</i>	X	
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If 'Yes,' complete Schedule F, Part II.</i>		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If 'Yes,' complete Schedule F, Part III.</i>		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If 'Yes,' complete Schedule G, Part I.</i>		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If 'Yes,' complete Schedule G, Part II.</i>	X	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If 'Yes,' complete Schedule G, Part III.</i>		X
20	Did the organization operate one or more hospitals? <i>If 'Yes,' complete Schedule H.</i>		X

**Part IV Checklist of Required Schedules (continued)**

	Yes	No
<b>21</b> Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II.</i> .....		X
<b>22</b> Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III.</i> .....	X	
<b>23</b> Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J.</i> .....	X	
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, and that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25.</i> .....		X
<b>24b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		
<b>24c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....		
<b>24d</b> Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year? .....		
<b>25a Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I.</i> .....		X
<b>25b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If 'Yes,' complete Schedule L, Part I.</i> .....		X
<b>26</b> Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If 'Yes,' complete Schedule L, Part II.</i> .....		X
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If 'Yes,' complete Schedule L, Part III.</i> .....		X
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
<b>28a</b> A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i> .....		X
<b>28b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i> .....		X
<b>28c</b> An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? <i>If 'Yes,' complete Schedule L, Part IV.</i> .....		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M.</i> .....	X	
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M.</i> .....		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I.</i> .....		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II.</i> .....		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I.</i> .....	X	
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1.</i> .....	X	
<b>35</b> Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i> .....	X	
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i> .....		X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If 'Yes,' complete Schedule R, Part VI.</i> .....		X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O. ....	X	

BAA

Form 990 (2009)

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

		Yes	No
<b>1 a</b>	Enter the number reported in Box 3 of form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable. . . . .		
	<b>1 a</b> 1,086		
<b>b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable. . . . .		
	<b>1 b</b> 0		
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .	X	
<b>2 a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return . . . . .		
	<b>2 a</b> 4,267		
<b>2 b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? . . . . .	X	
<b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)			
<b>3 a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? . . . . .	X	
<b>b</b>	If 'Yes' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O. . . . .	X	
<b>4 a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .	X	
<b>b</b>	If 'Yes,' enter the name of the foreign country: <b>British Virgin Islands</b> See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
<b>5 a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .		X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . .		X
<b>c</b>	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction? . . . . .		
<b>6 a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible? . . . . .	X	
<b>b</b>	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not deductible? . . . . .	X	
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . . . .		X
<b>b</b>	If 'Yes,' did the organization notify the donor of the value of the goods or services provided? . . . . .		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .		X
<b>d</b>	If 'Yes,' indicate the number of Forms 8282 filed during the year. . . . .		
	<b>7 d</b>		
<b>e</b>	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .		X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .		X
<b>g</b>	For all contributions of qualified intellectual property, did the organization file Form 8899 as required? . . . . .		
<b>h</b>	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required? . . . . .	X	
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? . . . . .		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the organization make any taxable distributions under section 4966? . . . . .		
<b>b</b>	Did the organization make any distribution to a donor, donor advisor, or related person? . . . . .		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12. . . . .	<b>10 a</b>	
<b>b</b>	Gross Receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. . . . .	<b>10 b</b>	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from other members or shareholders. . . . .	<b>11 a</b>	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . .	<b>11 b</b>	
<b>12 a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . . . .		
<b>b</b>	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. . . . .	<b>12 b</b>	

**Part VI Governance, Management and Disclosure** For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

**Section A. Governing Body and Management**

		Yes	No
1 a	Enter the number of voting members of the governing body		
1 b	Enter the number of voting members that are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a material diversion of the organization's assets?		X
6	Does the organization have members or stockholders?	X	
7 a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	X	
7 b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8 a	The governing body?	X	
8 b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O.		X

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10 a	Does the organization have local chapters, branches, or affiliates?		X
10 b	If 'Yes,' does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
11	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	X	
11 A	Describe in Schedule O the process, if any, used by the organization to review this Form 990. See Schedule O		
12 a	Does the organization have a written conflict of interest policy? If 'No,' go to line 13.	X	
12 b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12 c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done. See Schedule O.	X	
13	Does the organization have a written whistleblower policy?	X	
14	Does the organization have a written document retention and destruction policy?		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15 a	The organization's CEO, Executive Director, or top management official.	X	
15 b	Other officers of key employees of the organization. See Schedule O. If 'Yes' to line 15a or 15b, describe the process in Schedule O. (See instructions.)	X	
16 a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16 b	If 'Yes,' has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

**Section C. Disclosures**

- 17 List the states with which a copy of this Form 990 is required to be filed ▶ See Schedule O
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.  
 Own website     Another's website     Upon request
- 19 Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Schedule O
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization:  
 ▶ Diana Fortuna 30 Lincoln Center New York NY 10023-6980 (212) 799-3100

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1 a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees. See instructions for definition of 'key employees.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if the organization did not compensate any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
Adrienne Arsht Managing Dir	1	X		X				0.	0.	0.
Mercedes T. Bass V Chair/Mg Dir	1	X		X				0.	0.	0.
Frank A. Bennack, Jr. Managing Dir	1	X						0.	0.	0.
Susan S. Braddock Managing Dir	1	X						0.	0.	0.
Jerome A. Chazen Managing Dir	1	X						0.	0.	0.
Betsy Cohen Secretary	1	X		X				0.	0.	0.
Leonard S. Coleman Managing Dir	1	X						0.	0.	0.
Edgar Foster Daniels Managing Dir	1	X						0.	0.	0.
Jacqueline Desmarais Managing Dir	1	X						0.	0.	0.
Marina K. French Managing Dir	1	X						0.	0.	0.
Mark Getty Managing Dir	1	X						0.	0.	0.
Beth W. Glynn Managing Dir	1	X						0.	0.	0.
Eugene P. Grisanti Managing Dir	1	X						0.	0.	0.
Christine F. Hunter Co-Chair/Mg Dir	1	X		X				0.	0.	0.
Frederick Iseman Managing Dir	1	X						0.	0.	0.
Scott Kapnick Managing Dir	1	X						0.	0.	0.
Kevin W. Kennedy Treas/Mg Dir	1	X		X				0.	0.	0.

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (cont.)**

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
James W. Kinnear HonChair/Mg Dir	1	X		X				0.	0.	0.
Bruce Kovner Managing Dir	1	X						0.	0.	0.
Camille D. LaBarre Managing Dir	1	X						0.	0.	0.
Marjorie G. Laughery Managing Dir	1	X						0.	0.	0.
Harry T. Lee Managing Dir	1	X						0.	0.	0.
Jeanette Lerman-Neubauer Managing Dir	1	X						0.	0.	0.
Frayda B. Lindemann VP/Mg Dir	1	X		X				0.	0.	0.
William R. Miller Managing Dir	1	X						0.	0.	0.
Vivian Milstein Managing Dir	1	X						0.	0.	0.
Paul M. Montrone Pres Emeritus	1	X		X				0.	0.	0.
William C. Morris Pres/Mg Dir	1	X		X				0.	0.	0.
M. Lee Pearce Managing Dir	1	X						0.	0.	0.
Elena A. Prokupets Managing Dir	1	X						0.	0.	0.
<b>1 b Total</b>								<b>4,757,406.</b>	<b>0.</b>	<b>641,587.</b>

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization ▶ 528

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If 'Yes,' complete Schedule J for such individual.</i>	X	
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If 'Yes' complete Schedule J for such individual.</i>	X	
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? <i>If 'Yes,' complete Schedule J for such person.</i>		X

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

(A) Name and business address	(B) Description of Services	(C) Compensation
Serino Coyne, Inc. 1515 Broadway New York, NY 10036	Advertising	2,925,127.
Daybreak Fast Freight 500 Avenue P Newark, NJ 07105	Freight	1,924,116.
All Mobile Video, Inc. 515 W. 57th Street New York, NY 10019	Video/Audio	1,824,701.
Phramus, Inc. 165 West 57th Street New York, NY 10019	Music Director	1,489,152.
Patina Restaurant Group 400 South Hope St. Los Angeles, CA 90071	Dining Services	1,164,529.

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ▶ 111

**SCHEDULE J-2  
(Form 990)**

**Continuation Sheet for Form 990**

OMB No. 1545-0047

**2009**

▶ Attach to Form 990 to list additional information for Form 990, Part VII, Section A, line 1a.

▶ See the Instructions for Form 990.

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the Organization

Metropolitan Opera Association, Inc.

Employer identification number

13 1624087

**Part VII Continuation of Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
George Weiss Managing Dir	1	✓						0	0	0
Cecile Zilkha V Chair Emerita	1	✓		✓				0	0	0
Laura J. Sloate Managing Dir	1	✓						0	0	0
Howard Solomon Managing Dir	1	✓						0	0	0
David A. Straz, Jr. Managing Dir	1	✓						0	0	0
Douglas Thomas Managing Dir	1	✓						0	0	0
Robert I. Toll Managing Dir	1	✓						0	0	0
Agnes Varis Managing Dir	1	✓						0	0	0
Robert W. Wilson Managing Dir	1	✓						0	0	0
Ann Ziff Co-Chair/Mg Dir	1	✓		✓				0	0	0
Peter Gelb General Manager	60			✓				Redacted	0	Redacted
Sharon Grubin Gen Csl/Ast Sec	60			✓				Redacted	0	Redacted
Diana Fortuna CFO	60			✓				Redacted	0	Redacted
Coralie Toevs Asst Mgr, Development	60				✓			Redacted	0	Redacted
John Sellars Asst Mgr, Technical	60				✓			Redacted	0	Redacted
Elena Park Asst Mgr, Creative Cont	60				✓			Redacted	0	Redacted
Donald Palumbo Chorus Master	60					✓		Redacted	0	Redacted
Paul Donahue Elc Dpt Hd/Mst Elc	60					✓		Redacted	0	Redacted
David Chan Concert Master	60					✓		Redacted	0	Redacted
Richard Wagner Asst Head Electric	60					✓		Redacted	0	Redacted
Stephen Diaz Dpt Hd/Mst Crpntr	60					✓		Redacted	0	Redacted



**Part VIII Statement of Revenue**

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
<b>CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS</b>	<b>1 a</b> Federated campaigns .....	<b>1 a</b>					
	<b>b</b> Membership dues .....	<b>1 b</b>	33,315.				
	<b>c</b> Fundraising events .....	<b>1 c</b>	9,242,633.				
	<b>d</b> Related organizations .....	<b>1 d</b>	6,833,689.				
	<b>e</b> Government grants (contributions) .....	<b>1 e</b>	697,756.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above .....	<b>1 f</b>	110611524.				
	<b>g</b> Noncash contribns included in lns 1a-1f: ... \$		5,866,510.				
<b>h Total.</b> Add lines 1a-1f .....			127418917.				
<b>PROGRAM SERVICE REVENUE</b>			<b>Business Code</b>				
	<b>2 a</b> Performances .....	711110	97,707,752.	97,707,752.			
	<b>b</b> Media Broadcasts .....	711110	29,011,004.	29,011,004.			
	<b>c</b> Other Presentations .....	711110	7,340,538.	7,340,538.			
	<b>d</b> YADP & Natl Cncl Concert .....	711110	516,440.	516,440.			
	<b>e</b> .....						
	<b>f</b> All other program service revenue .....						
<b>g Total.</b> Add lines 2a-2f .....			134575734.				
<b>OTHER REVENUE</b>	<b>3</b> Investment income (including dividends, interest and other similar amounts) .....		1,916,906.			1,916,906.	
	<b>4</b> Income from investment of tax-exempt bond proceeds .....						
	<b>5</b> Royalties .....		926,657.	114,221.		812,436.	
	<b>6 a</b> Gross Rents .....	(i) Real	(ii) Personal				
		<b>b</b> Less: rental expenses .....					
		<b>c</b> Rental income or (loss) .....					
		<b>d</b> Net rental income or (loss) .....					
	<b>7 a</b> Gross amount from sales of assets other than inventory .....	(i) Securities	(ii) Other				
		168953453.					
		<b>b</b> Less: cost or other basis and sales expenses .....		166377002.			
		<b>c</b> Gain or (loss) .....		2,576,451.			
	<b>d</b> Net gain or (loss) .....			2,576,451.			2,576,451.
	<b>8 a</b> Gross income from fundraising events (not including \$ 8,079,025. of contributions reported on line 1c). See Part IV, line 18 .....	<b>a</b>	418,400.				
		<b>b</b> Less: direct expenses .....	<b>b</b>	1,470,996.			
		<b>c</b> Net income or (loss) from fundraising events .....			-1,052,596.	-1,052,596.	
	<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>a</b>					
		<b>b</b> Less: direct expenses .....	<b>b</b>				
<b>c</b> Net income or (loss) from gaming activities .....							
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>a</b>	3,679,625.					
	<b>b</b> Less: cost of goods sold .....	<b>b</b>	1,678,520.				
	<b>c</b> Net income or (loss) from sales of inventory .....			2,001,105.	1,874,785.	126,320.	
Miscellaneous Revenue		<b>Business Code</b>					
<b>11 a</b> Lincoln Ctr Garage Income .....	900099		1,158,963.			1,158,963.	
<b>b</b> Concessions .....	900099		1,149,321.			1,149,321.	
<b>c</b> Other .....	900099		1,013,833.		702.	1,013,131.	
<b>d</b> All other revenue .....			106,818.		39,622.	67,196.	
<b>e Total.</b> Add lines 11a-11d .....			3,428,935.				
<b>12 Total revenue.</b> See instructions .....			271792109.	135512144.	166,644.	8,694,404.	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	558,989.	558,989.		
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	3,003,117.	313,663.	2,325,562.	363,892.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1) and persons described in section 4958(c)(3)(B))	402,040.	0.	402,040.	0.
7 Other salaries and wages	156,845,593.	148,144,712.	3,737,192.	4,963,689.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	20,148,901.	18,582,796.	905,323.	660,782.
9 Other employee benefits	30,399,540.	27,922,780.	1,437,985.	1,038,775.
10 Payroll taxes	15,319,319.	14,029,586.	761,935.	527,798.
11 Fees for services (non-employees)				
a Management				
b Legal	1,011,095.	500,300.	499,001.	11,794.
c Accounting	205,000.		205,000.	
d Lobbying				
e Prof fundraising svcs. See Part IV, ln 17				
f Investment management fees	648,920.		648,920.	
g Other	4,518,181.	3,227,703.	716,970.	573,508.
12 Advertising and promotion	5,893,126.	4,676,139.	24,781.	1,192,206.
13 Office expenses	8,680,825.	6,134,463.	751,028.	1,795,334.
14 Information technology	2,011,371.	402,099.	1,557,830.	51,442.
15 Royalties	1,509,600.	1,509,600.		
16 Occupancy	7,944,608.	7,809,831.	126,224.	8,553.
17 Travel	5,006,123.	4,791,349.	197,574.	17,200.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	2,396,800.	4,991.	2,391,809.	
21 Payments to affiliates	35,462.		35,462.	
22 Depreciation, depletion, and amortization	4,518,049.	3,706,801.	411,392.	399,856.
23 Insurance	1,446,726.	1,198,922.	247,804.	
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a <u>Production Equip, Matls, Supplie</u>	10,090,048.	10,090,048.		
b <u>TV&amp;Radio Prod &amp; Transmission</u>	8,278,819.	8,278,819.		
c <u>Trucking &amp; Storage</u>	3,451,166.	3,451,166.		
d <u>Miscellaneous</u>	1,695,005.	978,795.	62,421.	653,789.
e <u>Local Business Expenses</u>	654,928.	389,042.	172,678.	93,208.
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	296,673,351.	266,702,594.	17,618,931.	12,351,826.
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year	
ASSETS	1	Cash — non-interest-bearing.....		1	
	2	Savings and temporary cash investments.....	1,680,993.	2	4,881,664.
	3	Pledges and grants receivable, net.....	58,319,490.	3	54,342,057.
	4	Accounts receivable, net.....	3,653,272.	4	4,106,558.
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L.....		5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L..		6	
	7	Notes and loans receivable, net.....		7	
	8	Inventories for sale or use.....	880,253.	8	976,900.
	9	Prepaid expenses and deferred charges.....	17,357,147.	9	22,304,064.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 88,010,212.		
	b	Less: accumulated depreciation.....	10b 47,852,136.	35,239,334.	10c 40,158,076.
	11	Investments — publicly-traded securities.....	127,578,844.	11	120,359,004.
	12	Investments — other securities. See Part IV, line 11.....	92,218,075.	12	87,354,699.
	13	Investments — program-related. See Part IV, line 11.....		13	
	14	Intangible assets.....		14	
	15	Other assets. See Part IV, line 11.....	16,049,869.	15	17,105,444.
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34).....	352,977,277.	16	351,588,466.	
LIABILITIES	17	Accounts payable and accrued expenses.....	18,820,983.	17	25,554,830.
	18	Grants payable.....		18	
	19	Deferred revenue.....	42,725,915.	19	44,930,112.
	20	Tax-exempt bond liabilities.....		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D.....		21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L.....		22	
	23	Secured mortgages and notes payable to unrelated third parties.....	35,000,000.	23	35,000,000.
	24	Unsecured notes and loans payable to unrelated third parties.....	20,000,000.	24	18,000,000.
	25	Other liabilities. Complete Part X of Schedule D.....	70,092,367.	25	93,277,456.
	26	<b>Total liabilities.</b> Add lines 17 through 25.....	186,639,265.	26	216,762,398.
NET ASSETS OR FUND BALANCES	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29 and lines 33 and 34.</b>				
	27	Unrestricted net assets.....	-143,785,600.	27	-164,312,453.
	28	Temporarily restricted net assets.....	112,451,725.	28	98,767,437.
	29	Permanently restricted net assets.....	197,671,887.	29	200,371,084.
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.</b>				
	30	Capital stock or trust principal, or current funds.....		30	
	31	Paid-in or capital surplus, or land, building, and equipment fund.....		31	
	32	Retained earnings, endowment, accumulated income, or other funds.....		32	
33	Total net assets or fund balances.....	166,338,012.	33	134,826,068.	
34	Total liabilities and net assets/fund balances.....	352,977,277.	34	351,588,466.	

BAA

Form 990 (2009)

**Part XI Financial Statements and Reporting**

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? .....		X
<b>2b</b>	Were the organization's financial statements audited by an independent accountant? .....	X	
<b>2c</b>	If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? .....	X	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		
<b>d</b>	If 'Yes' to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both: .....		
	<input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? .....		X
<b>3b</b>	If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits. ....		

BAA

Form 990 (2009)

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

**Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.**

▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**

OMB No. 1545-0047

**2009**

**Open to Public Inspection**

Name of the organization <b>Metropolitan Opera Association, Inc.</b>	Employer identification number <b>13-1624087</b>
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**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1  A church, convention of churches or association of churches described in **section 170(b)(1)(A)(i).**
- 2  A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)
- 3  A hospital or cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9  An organization that normally receives: (1) more than 33-1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions – subject to certain exceptions, and (2) no more than 33-1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.
  - a  Type I
  - b  Type II
  - c  Type III – Functionally integrated
  - d  Type III – Other
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box.
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
<b>(i)</b> a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? .....	11 g (i)	
<b>(ii)</b> a family member of a person described in (i) above? .....	11 g (ii)	
<b>(iii)</b> a 35% controlled entity of a person described in (i) or (ii) above? .....	11 g (iii)	

**h** Provide the following information about the supported organizations.

(i) Name of Supported Organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of Support
			Yes	No	Yes	No	Yes	No	
<b>Total</b>									

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants.') ..	114007693.	128831833.	163990268.	104783345.	127418917.	639032056.
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf. ....						0.
3 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge. ....						0.
4 <b>Total.</b> Add lines 1-through 3. ...	114007693.	128831833.	163990268.	104783345.	127418917.	639032056.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) ...						14,458,341.
6 <b>Public support.</b> Subtract line 5 from line 4. ....						624573715.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4. ....	114007693.	128831833.	163990268.	104783345.	127418917.	639032056.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. ....	7,039,852.	8,187,315.	12894954.	3,498,542.	2,031,127.	33,651,790.
9 Net income from unrelated business activities, whether or not the business is regularly carried on. ....	18,922.	9,259.	4,537.		42,165.	74,883.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) ..						0.
11 <b>Total support.</b> Add lines 7 through 10. ....						672758729.
12 Gross receipts from related activities, etc. (see instructions) ..					12	575093052.
13 <b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here. .... ▶ <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f)) ..	14	92.8 %
15 Public support percentage from 2008 Schedule A, Part II, line 14. ....	15	91.3 %
16a <b>33-1/3 support test – 2009.</b> If the organization did not check the box on line 13, and the line 14 is 33-1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization. .... ▶ <input checked="" type="checkbox"/>		
b <b>33-1/3 support test – 2008.</b> If the organization did not check a box on line 13, or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization. .... ▶ <input type="checkbox"/>		
17a <b>10%-facts-and-circumstances test – 2009</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. .... ▶ <input type="checkbox"/>		
b <b>10%-facts-and-circumstances test – 2008.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. .... ▶ <input type="checkbox"/>		
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions. .... ▶ <input type="checkbox"/>		

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>1</b> Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants'.)						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in a activity that is related to the organization's tax-exempt purpose.						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513.						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge.						
<b>6 Total.</b> Add lines 1 through 5.						
<b>7a</b> Amounts included on lines 1, 2, 3 received from disqualified persons.						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the amount on line 13 for the year.						
<b>c</b> Add lines 7a and 7b.						
<b>8 Public support</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>9</b> Amounts from line 6.						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
<b>c</b> Add lines 10a and 10b.						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>13 Total support.</b> (add lns 9, 10c, 11, and 12.)						

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f)).	<b>15</b>	%
<b>16</b> Public support percentage from 2008 Schedule A, Part III, line 15.	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f)).	<b>17</b>	%
<b>18</b> Investment income percentage from 2008 Schedule A, Part III, line 17.	<b>18</b>	%

**19a 33-1/3 support tests – 2009.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization

**b 33-1/3 support tests – 2008.** If the organization did not check a box on line 14 or 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions



SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11, or 12. Attach to Form 990. See separate instructions

OMB No. 1545-0047

2009

Open to Public Inspection

Name of the organization

Metropolitan Opera Association, Inc.

Employer identification number

13-1624087

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts Complete if the organization answered 'Yes' to Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate contributions, aggregate grants, aggregate value, and two questions about donor advisement.

Part II Conservation Easements Complete if the organization answered 'Yes' to Form 990, Part IV, line 7.

Table with 3 columns: Question, Held at the End of the Year (2a-2d), and Yes/No. Rows include purpose of easements, number of easements, and monitoring details.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets Complete if the organization answered 'Yes' to Form 990, Part IV, line 8.

Table with 3 columns: Question, Amount, and Yes/No. Rows include reporting requirements for art and historical treasures.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

3 Using the organization's acquisition accession and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a  Public exhibition
- b  Scholarly research
- c  Preservation for future generations
- d  Loan or exchange programs
- e  Other \_\_\_\_\_

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements** Complete if organization answered 'Yes' to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

b If 'Yes,' explain the arrangement in Part XIV and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21?  Yes  No

b If 'Yes,' explain the arrangement in Part XIV.

**Part V Endowment Funds** Complete if organization answered 'Yes' to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	176,801,353.	252,941,596.			
b Contributions	2,191,304.	564,763.			
c Net Investment earnings, gains, and losses	10,258,551.	-37,412,865.			
d Grants or scholarships					
e Other expenditures for facilities and programs	14,121,773.	38,433,182.			
f Administrative expenses	648,920.	858,959.			
g End of year balance	174,480,514.	176,801,353.			

2 Provide the estimated percentage of the year end balance held as:

- a Board designated or quasi-endowment  \_\_\_\_\_ %
- b Permanent endowment  98.00 %
- c Term endowment  2.00 %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) unrelated organizations	3a(i)	X
(ii) related organizations	3a(ii)	X
b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R?	3b	X

4 Describe in Part XIV the intended uses of the organization's endowment funds. See Part XIV

**Part VI Investments—Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated Depreciation	(d) Book Value
1a Land		91,667.		91,667.
b Buildings		1,773,169.	1,771,319.	1,850.
c Leasehold improvements		19,416,643.	9,049,730.	10,366,913.
d Equipment		35,880,837.	19,826,915.	16,053,922.
e Other		30,847,896.	17,204,172.	13,643,724.

**Total.** Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).) ▶ 40,158,076.

BAA



**Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements**

1	Total revenue (Form 990, Part VIII, column (A), line 12)		271,792,109.
2	Total expenses (Form 990, Part IX, column (A), line 25)		296,673,351.
3	Excess or (deficit) for the year. Subtract line 2 from line 1		-24,881,242.
4	Net unrealized gains (losses) on investments		6,518,099.
5	Donated services and use of facilities		
6	Investment expenses		
7	Prior period adjustments		363,871.
8	Other (Describe in Part XIV). See Part XIV		-13,512,673.
9	Total adjustments (net). Add lines 4 through 8		-6,630,703.
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9		-31,511,945.

**Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

1	Total revenue, gains, and other support per audited financial statements	1	282,039,681.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	6,518,099.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV). See Part XIV	2d	1,009,025.
e	Add lines 2a through 2d	2e	7,527,124.
3	Subtract line 2e from line 1	3	274,512,557.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investments expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV). See Part XIV	4b	-2,720,448.
c	Add lines 4a and 4b	4c	-2,720,448.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	271,792,109.

**Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

1	Total expenses and losses per audited financial statements	1	314,435,043.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	-363,871.
c	Other losses	2c	
d	Other (Describe in Part XIV). See Part XIV	2d	15,661,131.
e	Add lines 2a through 2d	2e	15,297,260.
3	Subtract line 2e from line 1	3	299,137,783.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investments expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV). See Part XIV	4b	-2,464,432.
c	Add lines 4a and 4b	4c	-2,464,432.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	296,673,351.

**Part XIV Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

**Part V, Line 4 - Intended Uses Of Endowment Fund**

The Met's board of Managing Directors determines an amount from the available endowment funds to spend each year on operations supporting all program activities.

**Part X, Line 2 - FIN 48 Footnote**

The Metropolitan Opera Association, Inc. is part of a consolidated financial statement which has adopted FIN 48. Management believes that the adoption of FIN 48 has had no material impact on the financial statements and that no uncertain tax

**Part XIV** Supplemental Information (continued)

**Part V, Line 4 - Intended Uses Of Endowment Fund (continued)**

positions exist.



Metropolitan Opera Association, Inc.

13-1624087

**Schedule D, Part VII**  
**Investments - Other Securities**

Description	Book Value	Method of Valuation
State Street Global Advisors (TIPS)	13,596,187.	End of Year Market Value
Axiom International Investors	5,718,585.	End of Year Market Value
Wellington Terrebonne Funds	6,868,232.	End of Year Market Value
Eton Park Capital Management	17,824,021.	End of Year Market Value
Och Ziff Capital Management Group	63,785.	End of Year Market Value
JC Flowers	2,796,519.	End of Year Market Value
Perry Capital	5,000,163.	End of Year Market Value
Cerberus International, Ltd.	5,351,084.	End of Year Market Value
York Credit Opportunities Unit Trust	8,280,335.	End of Year Market Value
Wellington Archipelago Holdings, Ltd.	6,475,133.	End of Year Market Value
Farallon	74,596.	End of Year Market Value
Wellington DIH	7,022,723.	End of Year Market Value
Select Equity Lafayette Street Fund	8,283,336.	End of Year Market Value
<b>Total</b>	<b><u>\$87,354,699.</u></b>	

**Schedule D, Part XI, Line 8**  
**Other Changes In Net Assets Or Fund Balances**

Partnership & S Corp Income.....	\$ -9,966.
Pension Losses.....	-15,661,131.
Split Interest Adjustment.....	1,927,905.
Trust Expenses.....	230,519.
<b>Total</b>	<b><u>\$ -13,512,673.</u></b>

**Schedule D, Part XII, Line 2d**  
**Other Revenue Included In F/S But Not Included On Form 990**

Endowment Trust Contributions.....	\$ 19,803.
Endowment Trust Investment Income.....	5,223,325.
Endowment Trust Transfer & Expense.....	-7,136,608.
Split Interest Adjustments.....	1,927,905.
Unrealized (Gain) Loss Endowment Trust.....	974,600.
<b>Total</b>	<b><u>\$ 1,009,025.</u></b>

**Schedule D, Part XII, Line 4b**  
**Other Revenue Included On Form 990 But Not Included In F/S**

COGS.....	\$ -1,677,818.
Fundraising Losses.....	-1,052,596.
Partnership & S Corp Income.....	9,966.
<b>Total</b>	<b><u>\$ -2,720,448.</u></b>

Metropolitan Opera Association, Inc.

13-1624087

**Schedule D, Part XIII, Line 2d  
Other Expenses And Losses Per Audited F/S**

Pension Cost & Investment Loss .....	\$ 15,661,131.
Total	<u>\$ 15,661,131.</u>

**Schedule D, Part XIII, Line 4b  
Other Revenue Included On Form 990 But Not Included In F/S**

COGS .....	\$ -1,677,818.
Investment Mgt Fees .....	648,920.
Special Events Expense .....	-1,470,996.
Transfer to Endowment Trust .....	35,462.
Total	<u>\$ -2,464,432.</u>

**Schedule F  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Statement of Activities Outside the United States**

▶ **Complete if the organization answered 'Yes' to Form 990, Part IV, line 14b, 15, or 16.**  
▶ **Attach to Form 990. ▶ See separate instructions.**

OMB No. 1545-0047

**2009**

**Open to Public  
Inspection**

Name of the organization

Metropolitan Opera Association, Inc.

Employer identification number

13-1624087

**Part I General Information on Activities Outside the United States.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 14b.

**1 For grantmakers.** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  Yes  No

**2 For grantmakers.** Describe in Part IV the organization's procedures for monitoring the use of grant funds outside the United States.

**3 Activities per Region.** (Use Schedule F-1 (Form 990) if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures in region
East Asia & the Pacific	0	0	Program Service	HD Movies	0.
East Asia & the Pacific	0	1	Program Service	Consulting	66,658.
Europe	0	0	Program Service	HD Movies	0.
Europe	0	1	Program Service	Scouting/Consult	101,688.
Europe	0	2	Fundraising	Fundraising	74,165.
North America	0	0	Program Service	HD Movies	0.
South America	0	0	Program Service	HD Movies	0.
Sub-Saharan Africa	0	0	Program Service	HD Movies	0.
<b>Totals</b> .....	0	4			242,511.

BAA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule F (Form 990) (2009)









**Part II Fundraising Events.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

REVENUE	(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events		
	Opening Night (event type)	3 Other Events (event type)	1 (total number)	(Add col. (a) through col. (c))		
1	Gross receipts	4,818,892.	2,534,423.	1,144,110.	8,497,425.	
2	Less: Charitable contributions	4,610,092.	2,379,623.	1,089,310.	8,079,025.	
3	Gross income (line 1 minus line 2)	208,800.	154,800.	54,800.	418,400.	
DIRECT EXPENSES	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs	377,290.	55,014.	83,918.	516,222.
	7	Food and beverages	255,475.	148,634.	108,311.	512,420.
	8	Entertainment		13,589.		13,589.
	9	Other direct expenses	132,007.	107,233.	189,525.	428,765.
10	Direct expense summary. Add lines 4- through 9 in column (d)				1,470,996.	
11	Net income summary. Combine lines 3, column (d) and line 10				-1,052,596.	

**Part III Gaming.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

REVENUE	(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming
	(Add col. (a) through col. (c))			
1	Gross revenue			
DIRECT EXPENSES	2	Cash prizes		
	3	Non-cash prizes		
	4	Rent/facility costs		
	5	Other direct expenses		
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
7	Direct expense summary. Add lines 2 through 5 in column (d)			
8	Net gaming income summary. Combine lines 1, column (d) and line 7			

	YES	NO
9 Enter the state(s) in which the organization operates gaming activities: _____		
a Is the organization licensed to operate gaming activities in each of these states? .....	9a	
b If 'No,' explain: -----		
10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? .....	10a	
b If 'Yes,' explain: -----		
11 Does the organization operate gaming activities with nonmembers? .....	11	
12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? .....	12	

		YES	NO
<b>13</b> Indicate the percentage of gaming activity operated in:			
<b>a</b> The organization's facility.....	<b>13a</b> %		
<b>b</b> An outside facility.....	<b>13b</b> %		
<b>14</b> Enter the name and address of the person who prepares the organization's gaming/special events books and records:			
Name: ▶ -----			
Address: ▶ -----			
<b>15a</b> Does the organization have a contact with a third party from whom the organization receives gaming revenue?.....		<b>15a</b>	
<b>b</b> If 'Yes,' enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____.			
<b>c</b> If 'Yes,' enter name and address of the third party:			
Name: ▶ -----			
Address: ▶ -----			
<b>16</b> Gaming manager information			
Name: ▶ -----			
Gaming manager compensation ▶ \$ _____			
Description of services provided: ▶ -----			
<input type="checkbox"/> Director/officer <input type="checkbox"/> Employee <input type="checkbox"/> Independent contractor			
<b>17</b> Mandatory distributions			
<b>a</b> Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?.....		<b>17a</b>	
<b>b</b> Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year: ▶ \$			



**Part III Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 22. Use Part IV and Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
Beverly Sills Artist Award	1	50,000.			
Discretionary Fund Awards	10	10,000.			
Education Fund Grants	25	63,500.			
Mrs. Edgar Tobin Award	26	20,800.			
National Council 2nd & 3rd Place Awards	208	281,303.			
National Council Endowment Awards	1	2,037.			
National Council Finalist Award	4	20,000.			

**Part IV Supplemental Information.** Complete this part to provide the information required in Part I, line 2, and any other additional information.

**Part IV - Additional Supplemental Information**

National Council annual audition competition held to designate the recipients of award funds.

Recipients of the Beverly Sills Artist Award are selected by a committee.

Recipients must be selected from male or female artists on the Met's roster during the current or forthcoming opera seasons who are citizens of the United States and between the ages of 25 and 40. Each recipient of the award shall be advised that the award funds must be used for purposes in direct pursuit of his or her opera career (voice lessons, coaching, music lessons, etc.) and related expenses.



**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest  
Compensated Employees

▶ **Complete if the organization answered 'Yes' to Form 990, Part IV, line 23.**  
▶ **Attach to Form 990.** ▶ **See separate instructions.**

OMB No. 1545-0047

**2009**

**Open to Public  
Inspection**

Name of the organization

Metropolitan Opera Association, Inc.

Employer identification number

13-1624087

**Part I Questions Regarding Compensation**

**1 a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |   |
|--|---|
| <input checked="" type="checkbox"/> First-class or charter travel  | <input type="checkbox"/> Housing allowance or residence for personal use            |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence            |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees              |
| <input type="checkbox"/> Discretionary spending account            | <input checked="" type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If 'No,' complete Part III to explain.

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

**3** Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee              | <input checked="" type="checkbox"/> Written employment contract                     |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study                    |
| <input checked="" type="checkbox"/> Form 990 of other organizations     | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? **4a**  Yes  No
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? **4b**  Yes  No
- c** Participate in, or receive payment from, an equity-based compensation arrangement? **4c**  Yes  No
- If 'Yes' to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III. **Part III**

**Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.**

**5** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? **5a**  Yes  No
- b** Any related organization? **5b**  Yes  No
- If 'Yes' to line 5a or 5b, describe in Part III.

**6** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? **6a**  Yes  No
- b** Any related organization? **6b**  Yes  No
- If 'Yes' to line 6a or 6b, describe in Part III.

**7** For person listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If 'Yes,' describe in Part III. **7**  Yes  No

**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs. section 53.4958-4(a)(3)? If 'Yes,' describe in Part III. **8**  Yes  No

**9** If 'Yes' to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? **9**  Yes  No

	Yes	No
<b>1 b</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>2</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>4 a</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>4 b</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>4 c</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>5 a</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>5 b</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>6 a</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>6 b</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>7</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>8</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>9</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Part I Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use Schedule J-1 if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

**Note.** The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a.

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
Peter Geib	(i)	Redacted	0	Redacted	Redacted	Redacted	Redacted	0
	(ii)	0	0	0	0	0	0	0
Sharon Grubin	(i)	Redacted	0	0	Redacted	Redacted	Redacted	0
	(ii)	0	0	0	0	0	0	0
Diana Fortuna	(i)	Redacted	0	0	Redacted	Redacted	Redacted	0
	(ii)	0	0	0	0	0	0	0
Coralie Toevs	(i)	Redacted	0	0	Redacted	Redacted	Redacted	0
	(ii)	0	0	0	0	0	0	0
John Sellars	(i)	Redacted	0	0	Redacted	Redacted	Redacted	0
	(ii)	0	0	0	0	0	0	0
Elena Park	(i)	Redacted	0	0	Redacted	Redacted	Redacted	0
	(ii)	0	0	0	0	0	0	0
Donald Palumbo	(i)	Redacted	0	0	Redacted	Redacted	Redacted	0
	(ii)	0	0	0	0	0	0	0
Paul Donahue	(i)	Redacted	0	0	Redacted	Redacted	Redacted	0
	(ii)	0	0	0	0	0	0	0
David Chan	(i)	Redacted	0	0	Redacted	Redacted	Redacted	0
	(ii)	0	0	0	0	0	0	0
Richard Wagner	(i)	Redacted	0	0	Redacted	Redacted	Redacted	0
	(ii)	0	0	0	0	0	0	0
Stephen Diaz	(i)	Redacted	0	0	Redacted	Redacted	Redacted	0
	(ii)	0	0	0	0	0	0	0
Joseph Volpe	(i)	0	0	Redacted	0	Redacted	Redacted	0
	(ii)	0	0	0	0	0	0	0
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							





**SCHEDULE M  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Noncash Contributions**

▶ **Complete if the organizations answered 'Yes'**  
**on Form 990, Part IV, lines 29 or 30.**  
▶ **Attach to Form 990.**

OMB No. 1545-0047

**2009**

**Open To Public  
Inspection**

Name of the organization

Metropolitan Opera Association, Inc.

Employer identification number

13-1624087

**Part I Types of Property**

	(a) Check if applicable	(b) Number of Contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
1 Art—Works of art .....				
2 Art—Historical treasures .....				
3 Art—Fractional interests .....				
4 Books and publications .....				
5 Clothing and household goods .....				
6 Cars and other vehicles .....				
7 Boats and planes .....				
8 Intellectual property .....				
9 Securities—Publicly traded .....	X	282	5,866,510.	
10 Securities—Closely held stock .....				
11 Securities—Partnership, LLC, or trust interests .....				
12 Securities—Miscellaneous .....				
13 Qualified conservation contribution— Historic structures .....				
14 Qualified conservation contribution—Other .....				
15 Real estate—Residential .....				
16 Real estate—Commercial .....				
17 Real estate—Other .....				
18 Collectibles .....				
19 Food inventory .....				
20 Drugs and medical supplies .....				
21 Taxidermy .....				
22 Historical artifacts .....				
23 Scientific specimens .....				
24 Archeological artifacts .....				
25 Other ▶ ( _____ ) .....				
26 Other ▶ ( _____ ) .....				
27 Other ▶ ( _____ ) .....				
28 Other ▶ ( _____ ) .....				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement .....

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period? .....

	Yes	No
30a		X
31		X
32a	X	
33		

b If 'Yes,' describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions? .....

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? .....

b If 'Yes,' describe in Part II.

See Part II

33 If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II.

**Part II Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

**Part I, Line 32 - Hire and Use of Third Parties**

Donated securities are sent via DTC transfer to JP Morgan Chase, State Street or Merrill Lynch. Securities are sold immediately and the money is transferred to our operating bank account.

**SCHEDULE R**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**

▶ **Complete if the organization answered 'Yes' to Form 990, Part IV, lines 33, 34, 35, 36, or 37.**  
▶ **Attach to Form 990. ▶ See separate instructions.**

OMB No. 1545-0047

**2009**

**Open to Public Inspection**

Name of the organization

Metropolitan Opera Association, Inc.

Employer identification number

13-1624087

**Part I Identification of Disregarded Entities** (Complete if the organization answered 'Yes' to Form 990, Part IV, line 33.)

(A) Name, address, and EIN of disregarded entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Total income	(E) End-of-year assets	(F) Direct controlling entity
Impresario, LLC 30 Lincoln Center New York, NY 10023 04-3600565	Ticketing System	NY	812,436.	36,253.	Metropolitan Opera Association, Inc.
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-----					
-----					
-----					

**Part II Identification of Related Tax-Exempt Organizations** (Complete if the organization answered 'Yes' to Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Exempt Code section	(E) Public charity status (if section 501(c)(3))	(F) Direct controlling entity
MetOpera Endowment Trust/Centennial Fund 30 Lincoln Center New York, NY 10023 13-6071129	Supports the activities of the Metropolitan Opera Association	NY	501(c)(3)	509(a)(3)	Metropolitan Opera Association, Inc.
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**Part III Identification of Related Organizations Taxable as a Partnership** (Complete if the organization answered 'Yes' to Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

(A) Name, address, and EIN of related organization	(B) Primary Activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(F) Share of total income	(G) Share of end-of-year assets	(H) Disproportionate allocations?		(I) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(J) General or managing partner?	
							Yes	No		Yes	No
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-----											
-----											
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**Part IV Identification of Related Organizations Taxable as a Corporation or Trust** (Complete if the organization answered 'Yes' to Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

(A) Name, address, and EIN of related organization	(B) Primary Activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Type of entity (C corp, S corp, or trust)	(F) Share of total income	(G) Share of end-of-year assets	(H) Percentage ownership
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-----							
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**Part V Transactions With Related Organizations** (Complete if the organization answered 'Yes' to Form 990, Part IV, line 34, 35, or 36.)

**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

**1** During the tax year did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV:

	Yes	No
<b>a</b> Receipt of <b>(i)</b> interest <b>(ii)</b> annuities <b>(iii)</b> royalties <b>(iv)</b> rent from a controlled entity.....		X
<b>b</b> Gift, grant, or capital contribution to other organization(s).....		X
<b>c</b> Gift, grant, or capital contribution from other organization(s).....		X
<b>d</b> Loans or loan guarantees to or for other organization(s).....		X
<b>e</b> Loans or loan guarantees by other organization(s).....	X	
<b>f</b> Sale of assets to other organization(s).....		X
<b>g</b> Purchase of assets from other organization(s).....		X
<b>h</b> Exchange of assets.....		X
<b>i</b> Lease of facilities, equipment, or other assets to other organization(s).....		X
<b>j</b> Lease of facilities, equipment, or other assets from other organization(s).....		X
<b>k</b> Performance of services or membership or fundraising solicitations for other organization(s).....		X
<b>l</b> Performance of services or membership or fundraising solicitations by other organization(s).....		X
<b>m</b> Sharing of facilities, equipment, mailing lists, or other assets.....		X
<b>n</b> Sharing of paid employees.....		X
<b>o</b> Reimbursement paid to other organization for expenses.....		X
<b>p</b> Reimbursement paid by other organization for expenses.....		X
<b>q</b> Other transfer of cash or property to other organization(s).....	X	
<b>r</b> Other transfer of cash or property from other organization(s).....	X	

**2** If the answer to any of the above is 'Yes,' see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(A) Name of other organization	(B) Transaction type (a-r)	(C) Amount involved
(1) MetOpera Endowment Trust/Centennial Fund	e	35,000,000.
(2) MetOpera Endowment Trust/Centennial Fund	q	35,462.
(3) MetOpera Endowment Trust/Centennial Fund	r	6,833,689.
(4)		
(5)		
(6)		



**SCHEDULE O  
(Form 990)**

**Supplemental Information to Form 990**

OMB No. 1545-0047

**2009**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

Complete to provide information for responses to specific questions on  
Form 990 or to provide any additional information.  
▶ Attach to Form 990.

Name of the organization

Metropolitan Opera Association, Inc.

Employer identification number

13-1624087

**Form 990, Part V, Line 4b**

Countries in which financial accounts are held: Bermuda, British Virgin Islands and Cayman Islands.

**Schedule G, Part II**

Due to a software error columns (b) and (c) are reversed. Column (b) should read "Armida Gala". The total number of other events column (c) is 3.

**Form 990, Part IV, Section A, 6 & 7a**

The Metropolitan Opera Association, Inc. was incorporated in 1932 under the Membership Corporation law of NY. Its members elect the Board of Directors at the annual meeting.

**Form 990, Part III, Line 4d - Other Program Services Description**

Development of young artists through the Lindemann Young Artist Development Program, National Council audition competition and concert and other educational activities.

**Form 990, Part VI, Line 11 - Form 990 Review Process**

The Met has contracted with Deloitte Tax, LLP to review the form 990. After this review, The Met's Audit Committee, general manager and CFO also then both review and approve the Form 990.

**Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts**

Annually each person is sent and must return a signed questionnaire.

**Form 990, Part VI, Line 15b - Compensation Review & Approval Process for Officers & Key Employees**

The Compensation Committee composed of five managing directors must assess and approve compensation of key employees. In case of the General Manager, approval of the full Board of Managing Directors is also required. A compensation consultant is hired and comparisons of compensation at peer organizations are analyzed in all instances.

Name of the organization

Metropolitan Opera Association, Inc.

Employer identification number

13-1624087

**Form 990, Part VI, Line 17 - List of States which this Return is Filed**

AL AK AZ CA CO CT FL GA KS KY ME MD MA MI MN MS NH NJ NM NY NC ND OH OK OR PA RI  
SC TN VA WA WV WI AR

**Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available**

The 990 and audited financial statements are available via the organization's web site and by request to the organization. The disclosure of the conflict of interest policies and governing documents is not required by law



**IRS e-file Signature Authorization  
for an Exempt Organization**

For calendar year 2009, or fiscal year beginning 8/01, 2009, and ending 7/31, 2010.

**2009**

Department of the Treasury  
Internal Revenue Service

▶ **Do not send to the IRS. Keep for your records.**  
▶ **See instructions.**

Name of exempt organization Metropolitan Opera Association, Inc. Employer identification number 13-1624087

Name and title of officer Diana Fortuna CFO

**Part I Tax Return and Return Information (Whole Dollars Only)**

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return for which you are filing this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than 1 line in Part I.

1 a Form 990 check here . . . . .	<input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12) . . . . .	1 b <u>271,792,109.</u>
2 a Form 990-EZ check here . . . . .	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9) . . . . .	2 b _____
3 a Form 1120-POL check here . . . . .	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22) . . . . .	3 b _____
4 a Form 990-PF check here . . . . .	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5) . . . . .	4 b _____
5 a Form 8868 check here . . . . .	<input type="checkbox"/>	b Balance Due (Form 8868, line 3c) . . . . .	5 b _____

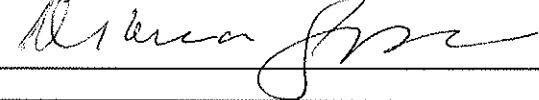
**Part II Declaration and Signature Authorization of Officer**

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2009 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and (d) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

**Officer's PIN: check one box only**  
 I authorize Metropolitan Opera to enter my PIN 00001 as my signature  
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2009 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

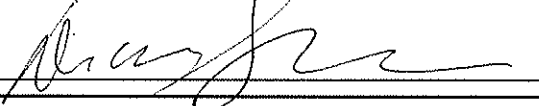
As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2009 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶  Date ▶ 6/14/11

**Part III Certification and Authentication**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN . . . . . 13713170559  
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2009 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶  Date ▶ 6/14/11

**ERO Must Retain This Form – See Instructions  
Do Not Submit This Form to the IRS Unless Requested To Do So**