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Form 990-EZ

Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

2009

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)
Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.
The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2009 calendar year, or tax year beginning 07-01-2009, and ending 08-27-2009

B Check if applicable: Address change, Name change, Initial return, Terminated, Amended return, Application pending. C Name of organization: OPERA AMERICA INC. D Employer identification number: 23-7099904. E Telephone number: (212) 796-8620. F Group Exemption Number.

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ). G Accounting method: Cash, Accrual, Other (specify).

I Website: OPERAAMERICA.ORG H Check if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF). J Tax-Exempt status (check only one): 501(c)(3), 4947(a)(1), 527.

K Check if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$500,000 or more, file Form 990 instead of Form 990-EZ.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

















Table with 21 rows for Revenue (lines 1-9), Expenses (lines 10-17), and Net Assets (lines 18-21). Includes sub-rows for special events (6a-c) and inventory (7a-c).

Part II Balance Sheets—If total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ.

Table with 7 rows for Balance Sheets (lines 22-27) comparing beginning and end of year values for cash, land, other assets, total assets, total liabilities, and net assets.

Part V Other Information (Note the statement requirements in the instructions for Part V.)

Yes No

<p>33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity</p>	<p>33</p>		<p>No</p>
<p>34 Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes </p>	<p>34</p>	<p>Yes</p>	
<p>35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T</p>			
<p>a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033 (e) notice, reporting, and proxy tax requirements?</p>	<p>35a</p>		<p>No</p>
<p>b If "Yes," has it filed a tax return on Form 990-T for this year?</p>	<p>35b</p>		
<p>36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N </p>	<p>36</p>	<p>Yes</p>	
<p>37a Enter amount of political expenditures, direct or indirect, as described in the instructions  37a _____</p>			
<p>b Did the organization file Form 1120-POL for this year?</p>	<p>37b</p>		
<p>38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?</p>	<p>38a</p>		<p>No</p>
<p>b If "Yes," complete Schedule L, Part II and enter the total amount involved</p>	<p>38b</p>		
<p>39 <i>Section 501(c)(7) organizations.</i> Enter</p>			
<p>a Initiation fees and capital contributions included on line 9</p>	<p>39a</p>	<p>0</p>	
<p>b Gross receipts, included on line 9, for public use of club facilities</p>	<p>39b</p>	<p>0</p>	
<p>40a <i>Section 501(c)(3) organizations.</i> Enter amount of tax imposed on the organization during the year under section 4911  _____ 0, section 4912  _____ 0, section 4955  _____ 0</p>			
<p>b <i>Section 501(c)(3) and 501(c)(4) organizations.</i> Did the organization engage in any section 4958 excess benefit transaction during the year or is it 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? If "Yes," complete Schedule L, Part I</p>	<p>40b</p>		<p>No</p>
<p>c <i>Section 501(c)(3) and 501(c)(4) organizations.</i> Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . .  _____</p>			
<p>d <i>Section 501(c)(3) and 501(c)(4) organizations.</i> Enter amount of tax on line 40c reimbursed by the organization  _____</p>			
<p>e <i>All organizations.</i> At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T</p>	<p>40e</p>		<p>No</p>
<p>41 List the states with which a copy of this return is filed  <u>NY</u></p>			
<p>42a The organization's books are in care of  <u>LARRY BOMBACK</u> Telephone no  <u>(212) 796-8620</u> 330 SEVENTH AVENUE 16TH FLOOR Located at  <u>NEW YORK, NY</u> ZIP + 4  <u>10001</u></p>			
<p>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)?</p>	<p>42b</p>	<p>Yes No</p>	<p>No</p>
<p>If "Yes," enter the name of the foreign country  _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.</p>			
<p>c At any time during the calendar year, did the organization maintain an office outside of the U S ?</p>	<p>42c</p>		<p>No</p>
<p>If "Yes," enter the name of the foreign country  _____</p>			
<p>43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here  and enter the amount of tax-exempt interest received or accrued during the tax year 43 _____</p>	<p>43</p>		
<p>44 Did the organization maintain any donor advised funds? If "Yes", Form 990 must be completed instead of Form 990-EZ.</p>	<p>44</p>	<p>Yes No</p>	<p>No</p>
<p>45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes", Form 990 must be completed instead of Form 990-EZ.</p>	<p>45</p>	<p>Yes No</p>	<p>No</p>

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.

All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

	Yes	No
46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		No
47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		No
48 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		
49a Did the organization make any transfers to an exempt non-charitable related organization?		No
49b If "Yes," was the related organization a section 527 organization?		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE 330 SEVENTH AVENUE NEW YORK, NY 10001	NONE 0	0	0	0

50(f) Total number of other employees paid over \$100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

51(d) Total number of other independent contractors each receiving over \$100,000

Please Sign Here

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.

Signature of officer

MARC SCORCA PRESIDENT/CEO
Type or print name and title

2010-11-15
Date

Paid Preparer's Use Only

Preparer's signature

Date

Check if self-employed

Preparer's identifying number (See instructions)

Firm's name (or yours if self-employed), address, and ZIP + 4

EISNERAMPER LLP
750 THIRD AVENUE
NEW YORK, NY 100172703

EIN

Phone no

May the IRS discuss this return with the preparer shown above? See instructions Yes No

SCHEDULE A
(Form 990 or 990EZ)

Public Charity Status and Public Support

OMB No 1545-0047

2009

Open to Public Inspection

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.

Department of the Treasury
Internal Revenue Service

Name of the organization
OPERA AMERICA INC

Employer identification number

23-7099904

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 **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)
- 3 A hospital or a 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 to 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 it 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?
 (i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization?
 (ii) a family member of a person described in (i) above?
 (iii) a 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the supported organization(s)

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(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	
Total									

Part II Support Schedule for Organizations Described in IRC 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 any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
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)						
6 Public Support. Subtract line 5 from line 4						

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						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income (Explain in Part IV) Do not include gain or loss from the sale of capital assets						
11 Total support (Add lines 7 through 10)						

12 Gross receipts from related activities, etc (See instructions) 12

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

Section C. Computation of Public Support Percentage

14 Public Support Percentage for 2009 (line 6 column (f) divided by line 11 column (f))	14	
15 Public Support Percentage for 2008 Schedule A, Part II, line 14	15	
16a 33 1/3% support test—2009. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33 1/3% support test—2008. If the organization did not check the 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 10%-facts-and-circumstances test—2009. 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 10%-facts-and-circumstances test—2008. 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 Private Foundation 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 IRC 509(a)(2)

(Complete only if you checked the box on line 9 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 any "unusual grants.")	2,019,478	2,327,204	2,773,950	2,116,042		9,236,674
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	2,019,478	2,327,204	2,773,950	2,116,042		9,236,674
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	22,526	37,275	27,312	57,735		144,848
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b	22,526	37,275	27,312	57,735		144,848
8 Public Support (Subtract line 7c from line 6)						9,091,826

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6	2,019,478	2,327,204	2,773,950	2,116,042		9,236,674
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	88,280	318,275	277,459	179,541		863,555
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	88,280	318,275	277,459	179,541		863,555
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	36,917	8,615	14,779	7,980		68,291
13 Total support (Add lines 9, 10c, 11 and 12)	2,144,675	2,654,094	3,066,188	2,303,563		10,168,520
14 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public Support Percentage for 2009 (line 8 column (f) divided by line 13 column (f))	15	0 %
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	66.090 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2009 (line 10c column (f) divided by line 13 column (f))	17	0 %
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18	8.990 %
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 <input type="checkbox"/>		
b 33 1/3% support tests—2008. If the organization did not check a box on line 14 or line 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 <input type="checkbox"/>		
20 Private Foundation If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions <input type="checkbox"/>		

Part IV **Supplemental Information.** Supplemental Information. Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. See instructions

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

Liquidation, Termination, Dissolution or Significant Disposition of Assets

OMB No 1545-0047

2009

**Open to Public
Inspection**

▶ Complete if the organization answered "Yes" to Form 990, Part IV, lines 31 or 32 or Form 990-EZ, line 36.
▶ Attach certified copies of any articles of dissolution, resolutions or plans.
▶ Attach to Form 990 or 990-EZ.

Department of the Treasury
Internal Revenue Service

Name of the organization
OPERA AMERICA INC

Employer identification number
23-7099904

Part I Liquidation, Termination or Dissolution. Complete if the organization answered "Yes" to Form 990, Part IV, line 31, or Form 990-EZ, line 36. Use Schedule N-1 if additional space is needed.

1	(a) Description of asset(s) distributed or transaction expenses paid	(b) Date of distribution	(c) Fair market value of asset(s) distributed or amount of transaction expenses	(d) Method of determining FMV for asset(s) distributed or transaction expenses	(e) EIN of recipient	(f) Name and address of recipient	(g) IRC section of recipient(s) (if tax-exempt) or type of entity
	CASH, CASH EQUIVALENTS AND INVESTMENTS	07-01-2009	6,685,813	FMV	20-3520577	OPERA AMERICA INC 330 SEVENTH AVENUE NEW YORK, NY 10001	501(C)(3)
	CONTRIBUTIONS AND ACCOUNTS RECEIVABLE	07-01-2009	1,206,302	FMV	20-3520577	OPERA AMERICA INC 330 SEVENTH AVENUE NEW YORK, NY 10001	501(C)(3)
	PROPERTY AND EQUIPMENT, NET	07-01-2009	40,382	FMV	20-3520577	OPERA AMERICA INC 330 SEVENTH AVENUE NEW YORK, NY 10001	501(C)(3)
	OTHER ASSETS	07-01-2009	143,683	FMV	20-3520577	OPERA AMERICA INC 330 SEVENTH AVENUE NEW YORK, NY 10001	501(C)(3)

2 Did or will any officer, director, trustee, or key employee of the organization

a Become a director or trustee of a successor or transferee organization?

b Become an employee of, or independent contractor for, a successor or transferee organization?

c Become a direct or indirect owner of a successor or transferee organization?

d Receive, or become entitled to, compensation or other similar payments as a result of the organization's liquidation, termination, or dissolution?

e If the organization answered "Yes" to any of the questions in this line, provide the name of the person involved and explain in Part III ▶

	Yes	No
2a	Yes	
2b	Yes	
2c		No
2d		No

Part I Liquidation, Termination or Dissolution (continued)

Note. If the organization distributed all of its assets during the tax year, then Form 990, Part X, column (B) should equal -0-

- 3** Did the organization distribute its assets in accordance with its governing instrument(s)? If "No," describe in Part III
- 4a** Did the organization request or receive a determination letter from EO Determinations that the organization's exempt status was terminated?
- b** (If "Yes," provide the date of the letter **▶** _____)
- 5a** Is the organization required to notify the attorney general or other appropriate state official of its intent to dissolve, liquidate, or terminate?
- b** If "Yes," did the organization provide such notice?
- 6** Did the organization discharge or pay all liabilities in accordance with state laws?
- 7a** Did the organization have any tax-exempt bonds outstanding during the year?
- b** Did the organization discharge or defease tax-exempt bond liabilities in accordance with the Internal Revenue Code and state laws?
- c** If "Yes," describe in Part III how the organization defeased or otherwise settled these liabilities. If "No," explain in Part III

	Yes	No
3	Yes	
4a		No
5a	Yes	
5b	Yes	
6	Yes	
7a		No
7b		

Part II Sale, Exchange, Disposition or Other Transfer of More Than 25% of the Organization's Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 32, or Form 990-EZ, line 36. Use Schedule N-1 if additional space is needed.

1	(a) Description of asset(s) distributed or transaction expenses paid	(b) Date of distribution	(c) Fair market value of asset(s) distributed or amount of transaction expenses	(d) Method of determining FMV for asset(s) distributed or transaction expenses	(e) EIN of recipient	(f) Name and address of recipient	(g) IRC section of recipient(s) (if tax-exempt) or type of entity

- 2** Did or will any officer, director, trustee, or key employee of the organization
 - a** Become a director or trustee of a successor or transferee organization?
 - b** Become an employee of, or independent contractor for, a successor or transferee organization?
 - c** Become a direct or indirect owner of a successor or transferee organization?
 - d** Receive, or become entitled to, compensation or other similar payments as a result of the organization's significant disposition of assets?
 - e** If the organization answered "Yes" to any of the questions in this line, provide the name of the person involved and explain in Part III

	Yes	No
2a	Yes	
2b	Yes	
2c		No
2d		No

Part III Supplemental Information. Complete to provide the information required by Part I, lines 2e, 7c; Part II, line 2e; and any additional information.

Identifier	Return Reference	Explanation
FORM 990EZ, SCHEDULE N, PART II, LINE 2E	TERMINATED ENTITY	SEE ATTACHMENT IN RESPONSE TO FORM 990EZ, PART V, EXPLANATION FOR LINES 34 AND 36

TY 2009 Other Changes in Net Assets Schedule

Name: OPERA AMERICA INC

EIN: 23-7099904

Description	Amount
TRANSFER OF NET ASSETS (ASSETS OF	
\$8,076,180 LESS LIABILITIES OF	
\$517,894) TO OPERA AMERICA, INC	
(NEW YORK INCORPORATED ENTITY	
EIN #20-3520577) - SEE ATTACHMENT FOR	
EXPLANATION OF CHANGE	7,558,286

Delaware

PAGE 1

The First State

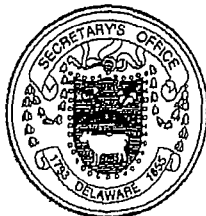
I, JEFFREY W. BULLOCK, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF MERGER, WHICH MERGES:

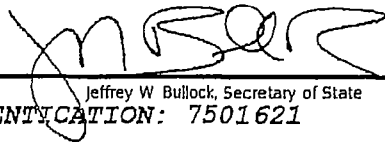
"OPERA AMERICA, INC.", A DELAWARE CORPORATION,
WITH AND INTO "OPERA AMERICA, INC." UNDER THE NAME OF "OPERA AMERICA, INC.", A CORPORATION ORGANIZED AND EXISTING UNDER THE LAWS OF THE STATE OF NEW YORK, AS RECEIVED AND FILED IN THIS OFFICE THE TWENTY-SEVENTH DAY OF AUGUST, A.D. 2009, AT 10:13 O'CLOCK A.M.

A FILED COPY OF THIS CERTIFICATE HAS BEEN FORWARDED TO THE NEW CASTLE COUNTY RECORDER OF DEEDS.

4725506 8100M

090811949




Jeffrey W. Bullock, Secretary of State
AUTHENTICATION: 7501621

DATE: 08-28-09

State of Delaware
Secretary of State
Division of Corporations
Delivered 10:13 AM 08/27/2009
FILED 10:13 AM 08/27/2009
SRV 090811949 - 0749917 FILE

CERTIFICATE OF MERGER

OF

OPERA AMERICA, INC.

(Under Section 256 of the Delaware
General Corporation Law)

Pursuant to Section 256 of the Delaware General Corporation Law, the undersigned corporation executed the following Certificate of Merger:

FIRST: The name of each constituent corporation is Opera America, Inc., a Delaware corporation incorporated on April 23, 1970, and Opera America, Inc., a New York corporation incorporated on September 19, 2005.

SECOND: The Agreement and Plan of Merger has been approved, adopted, certified, executed and acknowledged by the members and the Boards of Directors of each of the constituent corporations pursuant to Section 256

THIRD: The name of the surviving corporation is Opera America, Inc., a corporation organized and existing under the laws of New York State.

FOURTH: The Certificate of Incorporation of the surviving corporation shall be its Certificate of Incorporation.

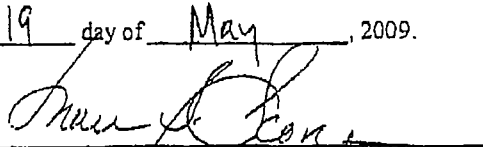
FIFTH: The merger is to become effective upon filing.

SIXTH: The Agreement and Plan of Merger is on file at Opera America, Inc., 330 Seventh Avenue, 16th Floor, New York, New York 10001, the place of business of the surviving corporation.

SEVENTH: A copy of the Agreement and Plan of Merger will be furnished by the surviving corporation on request, without cost, to any member of the constituent corporations.

EIGHTH: The surviving corporation agrees that it may be served with process in the State of Delaware in any proceeding for enforcement of any obligation of the surviving corporation arising from this merger, and irrevocably appoints the Secretary of State of Delaware as its agent to accept services of process in any such suit or proceeding. The Secretary of State shall mail any such process to the surviving corporation at 330 Seventh Avenue, 16th Floor, New York, New York 10001.

IN WITNESS WHEREOF, said surviving corporation has caused this certificate to be signed by an authorized officer, this 19 day of May, 2009.



Marc A. Scorca
President/CEO
OPERA America, Inc., a New York Corporation

330 Seventh Avenue, 16th Floor
New York, New York 10001

FILING RECEIPT

=====

ENTITY NAME: OPERA AMERICA, INC.

DOCUMENT TYPE: MERGER (DOM. NFP)

COUNTY: NEWY

=====

FILED:08/31/2009 DURATION:***** CASH#:090831000539 FILM #:090831000512

FILER:

EFFECT DATE

PROSKAUER ROSE LLP
1585 BROADWAY

08/31/2009

NEW YORK, NY 10036-8299

ADDRESS FOR PROCESS:

REGISTERED AGENT:

CONSTITUENT NAME: OPERA AMERICA - DELAWARE

=====

SERVICE COMPANY: UNITED CORPORATE SERVICES - 37

SERVICE CODE: 37

FEEs 340.00

FILING 30.00
TAX 0.00
CERT 0.00
COPIES 10.00
HANDLING 300.00

PAYMENTS 340.00

CASH 0.00
CHECK 0.00
CHARGE 0.00
DRAWDOWN 340.00
 OPAL 0.00
 REFUND 0.00

=====

OPERA01596

DOS-1025 (04/2007)

STATE OF NEW YORK

DEPARTMENT OF STATE

I hereby certify that the annexed copy has been compared with the original document in the custody of the Secretary of State and that the same is a true copy of said original.

WITNESS my hand and official seal of
the Department of State, at the City of
Albany, on August 31, 2009.



A handwritten signature in black ink, appearing to read "Daniel E. Shapiro".

Daniel E. Shapiro
First Deputy Secretary of State

CERTIFICATE OF MERGER
OF
OPERA AMERICA, INC.
(a Delaware non stock corporation)

090831000512

WITH AND INTO

OPERA AMERICA, INC.
(a New York Not-For-Profit Corporation)

Under Section 904 of the New York Not-For-Profit Corporation Law

It is hereby certified upon and behalf of each of the constituent corporations herein named, as follows:

FIRST: The Board of Directors of each of the constituent corporations has duly adopted a plan of merger, dated as the date hereof (the "Plan of Merger"), setting forth the terms and conditions of the merger of said corporations (the "Merger") pursuant to Section 902 of the New York Not-For-Profit Corporation Law.

SECOND: The name of the domestic constituent corporation, which is to be the surviving corporation (in such capacity, the "Surviving Corporation"), is Opera America, Inc. The date upon which its certificate of incorporation was filed by the Department of State is September 19, 2005.

THIRD: The name of the corporation being merged into the Surviving Corporation is Opera America, Inc. (in such capacity, the "Non-Surviving Corporation"), a foreign constituent corporation. The jurisdiction of its incorporation is the State of Delaware and the date of its incorporation therein is April 23, 1970. Opera America, Inc. filed an Application For Authority to do business in the State of New York on March 10, 2006 authorizing them to conduct business as a foreign corporation under the fictitious name Opera America – Delaware.

FOURTH: On the effective date of the Merger filing, the separate existence of the Non-Surviving Corporation shall cease and the Surviving Corporation shall possess, without transfer, all rights, privileges, powers, property, both real and personal, debts due to each of the constituent corporations, and all other rights in property, and the Surviving Corporation shall become subject to all debts, liabilities, obligations and penalties of the constituent corporations. The certificate of incorporation of Opera America, Inc. as of the effective date of the Merger shall be the certificate of incorporation of the Surviving Corporation and shall continue in full force and effect until sooner amended or changed as permitted by the provisions of the Not-For-Profit Corporation Law of the State of New York.

SIXTH: The Non-Surviving Corporation has authorized the merger herein certified in accordance with the laws of the State of Delaware and is in compliance with said laws.

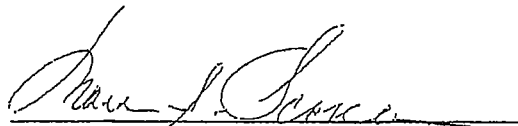
SEVENTH: A copy of the Agreement and Plan of Merger will be furnished by the Surviving Corporation on request, without cost, to any member of the constituent corporations.

IN WITNESS WHEREOF, said surviving corporation has caused this certificate
to be signed by an authorized officer, this 19 day of May, 2009.



Marc A. Scorca
President/CEO
OPERA America, Inc., a New York Corporation

330 Seventh Avenue, 16th Floor
New York, New York 10001



Marc A. Scorca
President/CEO
OPERA America, Inc., a Delaware Corporation

330 Seventh Avenue, 16th Floor
New York, New York 10001

STATE OF NEW YORK
THE STATE EDUCATION DEPARTMENT
Albany, New York

CONSENT TO FILING WITH THE DEPARTMENT OF STATE
(Consolidation or Merger)

Consent is hereby given to the filing of the annexed

Certificate of Merger

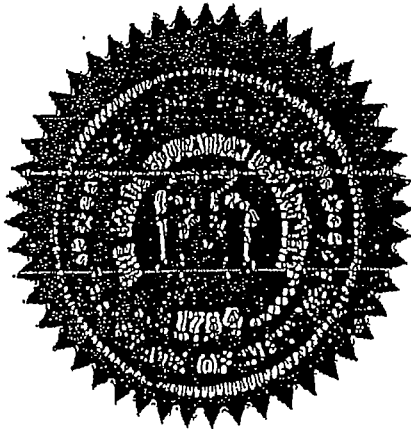
[certificate of consolidation or certificate of merger]

of OPERA America, Inc., a Delaware Corporation
[name of each constituent entity that is being consolidated or merged]

into OPERA America, Inc., a New York Corporation
[name of consolidated or merged entity],

pursuant to the applicable provisions of the Education Law, the Not-for-Profit Corporation Law, the Business Corporation Law, the Limited Liability Company Law or any other applicable statute.

This consent is issued solely for purposes of filing the annexed document by the Department of State and shall not be construed as approval by the Board of Regents, the Commissioner of Education or the State Education Department of the purposes or objects of such entity, nor shall it be construed as giving the officers or agents of such entity the right to use the name of the Board of Regents, the Commissioner of Education, the University of the State of New York or the State Education Department in its publications or advertising matter.



IN WITNESS WHEREOF this instrument is executed and the seal of the State Education Department is affixed.

RICHARD P. MILLS
Commissioner of Education

By:

Richard L. Nabozny
Richard L. Nabozny

Commissioner's authorized designee

Date

7/27/06

THIS DOCUMENT IS NOT VALID WITHOUT THE SIGNATURE OF THE
COMMISSIONER'S AUTHORIZED DESIGNEE AND THE OFFICIAL SEAL OF THE
STATE EDUCATION DEPARTMENT.

200

On the Ex-Parte Motion Office of the
Supreme Court of the State of New
York, held in and for the County of
New York, at the County Court
House, on the 12th day of
August, 2009.

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK

MARTIN SCHOENFELD

In the Matter of the Application of OPERA America, Inc., a Delaware corporation, for merger into OPERA America, Inc., a New York corporation.

ORDER APPROVING MERGER

Index No.: 111262/09

This Court having received from OPERA America, Inc., a Delaware corporation, and OPERA America, Inc., a New York corporation, a request to merge the above-named Delaware corporation into the New York corporation of the same name;

AND this Court having found that the aforementioned merger is in the interest of the above-named corporations and will not adversely affect the public interest;

IT IS HEREBY ORDERED that the consent of this Court is given to the merger of OPERA America, Inc., a Delaware Corporation, into OPERA America, Inc., a New York Corporation, on this 12th day of August, 2009.

The surviving corp.

FILED

AUG 12 2009

NEW YORK
COUNTY CLERK'S OFFICE

(a) Not later than 90 days from the date of entry of this Order, counsel for OPERA America, Inc. shall serve copies of this Order, as signed, and the Certificate of Merger, as filed by the Department of State, upon the Attorney General for the State of New York.

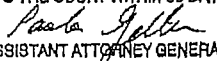
ENTER:



J.S.C.

MARTIN SCHUENFELD

THE ATTORNEY GENERAL HEREBY APPEARS HEREIN,
HAS NO OBJECTION TO THE GRANTING OF
JUDICIAL APPROVAL HEREON, ACKNOWLEDGES
RECEIPT OF STATUTORY NOTICE, AND DEMANDS
SERVICE OF ALL PAPERS SUBMITTED HEREIN
INCLUDING ALL ORDER, JUDGMENTS AND
ENDORSEMENTS OF THE COURT. SAID NO OBJECTION
IS CONDITIONED ON SUBMISSION OF THE MATTER
TO THE COURT WITHIN 80 DAYS HEREAFTER.


ASSISTANT ATTORNEY GENERAL 8-6-09
DATE

FILED

AUG 12 2009

NEW YORK
COUNTY CLERK'S OFFICE

THE SUPREME COURT
NEW YORK COUNTY
EX-PARTE
AUCTION OFFICE

2009-7-10:50

2FE

<p>INDEX NUMBER SUPREME COURT / COUNTY OF NEW YORK</p>	<p>In the Matter of the Application of OPERA America, Inc., a Delaware corporation, for merger into OPERA America, Inc., a New York corporation.</p>	<p>ORDER APPROVING MERGER</p> <p>To the best of my knowledge, information and belief, formed after an inquiry reasonable under the circumstances, the presentation of these papers or the contents therein are not frivolous as defined in subsection (c) of section 130-1.1 of the Rules of the Chief Administrative Judge</p> <p><i>Kristine Huggins</i> Kristine Huggins, NY REP. NO. 4712378 PROSKAUER ROSE LLP 1001 Pennsylvania Ave., NW Suite 400 South Washington, DC 20004-2533 Telephone 202.416.6800 Attorneys for Opera America, Inc.</p> <p>All communications should be referred to Kristine Huggins 202.416.5841</p> <p>Dated, August 5, 2009</p>
--	--	--

Sir: Please take notice that the within is a true copy of an Order this day duly entered and filed herein in the office of the clerk of

of New York
Dated, _____
Yours, etc.,
PROSKAUER ROSE LLP
Attorneys for
1585 Broadway
New York, NY 10036-8299

Sir: Please take notice that an order of which the within is a true copy will be presented for settlement and signature herein to _____ of _____ this Court at _____ in the Borough of _____ City of New York, _____, 2009 at _____ o'clock in the _____ noon 2009

Dated, _____
Yours, etc.,
PROSKAUER ROSE LLP
Attorneys for
1585 Broadway
New York, NY 10036-8299
To _____
Attorneys for

090831000 512

UNI-37

CERTIFICATE OF MERGER
OF
Opera America, Inc.
(a Delaware Corporation)
INTO
Opera America, Inc.
(a New York Corporation)

Under Section 904 of the Not-for-Profit Corporation Law
of the State of New York

FILED

2009 AUG 31 PM 12: 54

[Handwritten signature]

Proskauer Rose LLP
1585 Broadway
New York, NY 10036-8299

STATE OF NEW YORK
DEPARTMENT OF STATE

FILED AUG 31 2009

TAX \$ _____
BY: *[Signature]*

[Handwritten initials]

2009 AUG 27 AM 11: 54

RECEIVED

DRAWDOWN

Customer Reference # OPERA01596

RECEIVED

2009 AUG 31 AM 11: 58

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