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Form 990

Return of Organization Exempt From Income Tax

OMB No 1545-0047

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

2010

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

A For the 2010 calendar year, or tax year beginning 07-01-2010 and ending 06-30-2011

- B Check if applicable: Address change, Name change, Initial return, Terminated, Amended return, Application pending

C Name of organization: PITTSBURGH OPERA INC. Doing Business As: Number and street (or P O box if mail is not delivered to street address): 2425 LIBERTY AVENUE. Room/suite: City or town, state or country, and ZIP + 4: PITTSBURGH, PA 15222

D Employer identification number: 25-1073139

E Telephone number: (412) 281-0912

G Gross receipts \$ 9,865,094

F Name and address of principal officer: CHRISTOPHER HAHN, 2425 LIBERTY AVENUE, PITTSBURGH, PA 15222

H(a) Is this a group return for affiliates? Yes No

H(b) Are all affiliates included? Yes No. If "No," attach a list (see instructions)

H(c) Group exemption number

I Tax-exempt status: 501(c)(3)

J Website: HTTP://WWW.PITTSBURGHOPERA.ORG

K Form of organization: Corporation

L Year of formation: 1955

M State of legal domicile: PA

Part I Summary

Table with 3 main sections: Activities & Governance (lines 1-7), Revenue (lines 8-12), and Expenses (lines 13-19). Includes Net Assets or Fund Balances (lines 20-22) at the bottom.

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: Signature of officer (CHRISTOPHER HAHN GENERAL DIRECTOR) and Date (2012-03-26)

Paid Preparer Use Only: Preparer's name (SUSAN M KIRSCH), Firm's name (SCHNEIDER DOWNS & CO INC), Firm's address (1133 PENN AVENUE, PITTSBURGH, PA 15222), and Firm's EIN

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

1 Briefly describe the organization's mission

THE MISSION OF PITTSBURGH OPERA, INC IS TO CULTURALLY ENRICH PITTSBURGH AND THE TRI-STATE AREA AND TO DRAW NATIONAL AND INTERNATIONAL ATTENTION TO THE REGION THIS COMMITMENT IS COMPRISED OF FOUR GOALS CREATING OPERA PRODUCTIONS WHICH MEET AND PRESERVE THE HIGHEST STANDARDS OF ARTISTIC EXCELLENCE, CONVEYING THE OPERATIC ARTS IN WAYS THAT MAKE THE ART FORM INTELLECTUALLY AND FINANCIALLY ACCESSIBLE TO A DIVERSE AUDIENCE, PROVIDING EDUCATIONAL OPPORTUNITIES TO DEVELOP YOUNG SINGERS INTO TOMORROW'S ARTISTS, AND ENSURING THE FUTURE OF THE COMPANY THROUGH RESPONSIBLE FISCAL MANAGEMENT TODAY

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

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

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 \$ 4,165,805 including grants of \$) (Revenue \$ 1,839,234)

PITTSBURGH OPERA'S CORE PROGRAMMING INITIATIVE IS THE FOSTERING, DEVELOPMENT AND SUPPORT OF MUSIC AND OPERA ALONG WITH THE DIRECTION AND PRESENTATION OF FOUR PRODUCTIONS IN A VARIETY OF MUSICAL AND DRAMATIC STYLES, DRAWN FROM THE COMPLETE OPERATIC REPERTOIRE CASTS INCLUDE INTERNATIONALLY RENOWNED ARTISTS PERFORMING WITH THE PITTSBURGH OPERA CHORUS AND ORCHESTRA IN PRODUCTIONS FROM AROUND THE WORLD PITTSBURGH OPERA ATTRACTS A DIVERSE AUDIENCE OF MORE THAN 30,000 MUSIC-LOVERS TO THESE PERFORMANCES, MAKING A SIGNIFICANT CONTRIBUTION TO THE ECONOMIC HEALTH AND SOCIAL VITALITY OF PITTSBURGH'S CULTURAL DISTRICT THE OPERA PRODUCED FOUR OPERAS WITH A TOTAL OF SIXTEEN PERFORMANCES AND ONE STUDENT MATINEE IN 2011

4b (Code) (Expenses \$ 456,140 including grants of \$ 96,050) (Revenue \$ 48,528)

PITTSBURGH OPERA'S RESIDENT ARTIST TRAINING PROGRAM IS AN INTENSIVE PROGRAM DESIGNED TO DEVELOP THE TALENTS OF EMERGING VOCAL ARTISTS AND STAGE DIRECTORS THE PROGRAM INCLUDES PRACTICAL EXPERIENCE THROUGH PERFORMANCES IN MAINSTAGE PRODUCTIONS (BOTH LARGE AND SMALL ROLES) AND AN ANNUAL RESIDENT ARTIST PRODUCTION THE PROGRAM INCLUDES A COURSE OF STUDY DESIGNED TO ESTABLISH A COMPREHENSIVE FOUNDATION FOR THE YOUNG OPERA SINGER'S BURGEONING CAREER, INCLUDING MOVEMENT CLASSES, VOCAL COACHING, CAREER MANAGEMENT COUNSELING, MEDIA COACHING AND MASTER CLASSES WITH OPERATIC EXPERTS, ALL DELIVERED IN AN ENVIRONMENT THAT IS SUPPORTIVE AND NURTURING SO THAT SINGERS CAN EXPERIMENT, LEARN AND GROW AS INTERPRETIVE ARTISTS THE PROGRAM RECEIVES OVER 600 APPLICATIONS EACH SEASON FOR ROUGHLY 6-8 POSITIONS THE COMPANY ANNUALLY COMMITS ONE FULLY-STAGED PRODUCTION TO THE RESIDENT ARTIST PROGRAM MAKING IT THE ONLY MAJOR OPERA COMPANY IN THE UNITED STATES TO DO SO

4c (Code) (Expenses \$ 199,826 including grants of \$) (Revenue \$ 4,875)

PITTSBURGH OPERA'S OUTREACH AND EDUCATION PROGRAMS ARE DESIGNED TO BRING THE COMMUNITY CLOSER TO THE OPERA AND TO BROADEN UNDERSTANDING OF, AND ENTHUSIASM FOR, THE ART FORM AMONG PEOPLE OF ALL AGES PROGRAMMING INCLUDES LECTURES, DEMONSTRATIONS, STAGED PERFORMANCES, WORKSHOPS, CONCERTS AND RECITALS THAT INTRODUCE OPERA TO CHILDREN FROM GRADES PRE-K TO COLLEGE AND THAT ENHANCE APPRECIATION OF OPERA AMONG ADULT LIFELONG LEARNERS OTHER ACTIVITIES MAKE OPERA ACCESSIBLE TO PEOPLE WITH DISABILITIES AND PROVIDE EDUCATORS WITH THE RESOURCES THEY NEED TO INTEGRATE THE STUDY OF OPERA WITH COMMUNITY-DEVELOPED CURRICULUM STANDARDS IN OTHER SUBJECT AREAS PITTSBURGH OPERA HAS OVER 30 EDUCATION PROGRAMS AND PROVIDES SERVICES TO 20,000 PARTICIPANTS ANNUALLY EDUCATION PROGRAMS IMPACT OVER 900 EDUCATORS AND THE STUDENT MATINEE PRODUCTION REACHES OVER 2,000 SCHOOL CHILDREN EACH SEASON

4d Other program services (Describe in Schedule O)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses \$ 4,821,771

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>	Yes	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instruction)?	Yes	
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>		No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II.</i>		No
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <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>		No
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>		No
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>		No
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>		No
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>	Yes	
11 If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a 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>	Yes	
b 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>		No
c 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>		No
d 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>		No
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i>		No
f 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 (ASC 740)? <i>If "Yes," complete Schedule D, Part X.</i>	Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII.</i>	Yes	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional.</i>		No
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i>		No
14a Did the organization maintain an office, employees, or agents outside of the United States?		No
b 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, Parts I and IV.</i>		No
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 U S? <i>If "Yes," complete Schedule F, Parts II and IV.</i>		No
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 U S? <i>If "Yes," complete Schedule F, Parts III and IV.</i>		No
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 (see instructions).</i>	Yes	
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>	Yes	
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>		No
20a Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H.</i>		No
b If "Yes" to line 20a, did the organization attach its audited financial statement to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)		

Part IV Checklist of Required Schedules *(continued)*

21 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> <input checked="" type="checkbox"/>	21		No
22 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> <input checked="" type="checkbox"/>	22	Yes	
23 Did the organization answer "Yes" to Part VII, Section A, questions 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> <input checked="" type="checkbox"/>	23	Yes	
24a 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, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b-24d and complete Schedule K. If "No," go to line 25</i>	24a		No
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a Section 501(c)(3) and 501(c)(4) organizations. 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> <input checked="" type="checkbox"/>	25a		No
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> <input checked="" type="checkbox"/>	25b		No
26 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> <input checked="" type="checkbox"/>	26		No
27 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> <input checked="" type="checkbox"/>	27		No
28 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)			
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> <input checked="" type="checkbox"/>	28a		No
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> <input checked="" type="checkbox"/>	28b	Yes	
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> <input checked="" type="checkbox"/>	28c	Yes	
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> <input checked="" type="checkbox"/>	29	Yes	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> <input checked="" type="checkbox"/>	30		No
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> <input checked="" type="checkbox"/>	31		No
32 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>	32		No
33 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>	33		No
34 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>	34		No
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)?	35		No
a Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		No
37 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>	37		No
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V

Table with columns for question number, question text, and Yes/No response boxes. Includes rows for 1a-1b, 2a-2b, 3a-3b, 4a-4b, 5a-5c, 6a-6b, 7a-7h, 8, 9a-9b, 10a-10b, 11a-11b, 12a-12b, 13a-13c, and 14a-14b.

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

Check if Schedule O contains a response to any question in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year		
	1a 82		
b	Enter the number of voting members included in line 1a, above, who are independent		
	1b 78		
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?	Yes	
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?		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		No
6	Does the organization have members or stockholders?		No
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	Yes	
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a	The governing body?	Yes	
b	Each committee with authority to act on behalf of the governing body?	Yes	
9	Is there any officer, director, 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		No

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

		Yes	No
10a	Does the organization have local chapters, branches, or affiliates?		No
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?		
11a	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	Yes	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	Yes	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	Yes	
13	Does the organization have a written whistleblower policy?	Yes	
14	Does the organization have a written document retention and destruction policy?	Yes	
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?		
a	The organization's CEO, Executive Director, or top management official	Yes	
b	Other officers or key employees of the organization		No
	If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions)		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		No
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. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed PA
18	Section 6104 requires an organization to make its Form 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. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> 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 Additional Data Table.
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization JENNIE BROCK LEGHART DIR OF FINANCE 2425 LIBERTY AVENUE PITTSBURGH, PA 152223681 (412) 281-0912

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(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			
See Additional Data Table										
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							314,469	0	12,462	

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 **1**

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		No
4 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>	Yes	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		No

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
ANTONY WALKER 9704 BEACH MILL ROAD GREAT FALLS, VA 22066	CONDUCTOR	132,863

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 **1**

Part VIII Statement of Revenue

		(A)	(B)	(C)	(D)	
		Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1a Federated campaigns 1a					
	b Membership dues 1b					
	c Fundraising events 1c					
	d Related organizations 1d					
	e Government grants (contributions) 1e					
	f All other contributions, gifts, grants, and similar amounts not included above 1f					
	g Noncash contributions included in lines 1a-1f \$					
	h Total. Add lines 1a-1f		3,890,845			
Program Service Revenue	2a	Business Code				
	PERFORMANCE REVENUE	541800	1,864,697	1,839,234	25,463	
	b RESIDENT ARTIST PROG	711190	48,528	48,528		
	c OUTREACH AND EDUCATION	711190	4,875	4,875		
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		1,918,100			
Other Revenue	3 Investment income (including dividends, interest and other similar amounts)		380,793		380,793	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross Rents	(i) Real	48,803			
		(ii) Personal				
		b Less rental expenses	4,665			
		c Rental income or (loss)	44,138			
	d Net rental income or (loss)		44,138		44,138	
	7a Gross amount from sales of assets other than inventory	(i) Securities	3,405,048			
		(ii) Other				
		b Less cost or other basis and sales expenses	3,218,566			
		c Gain or (loss)	186,482			
	d Net gain or (loss)		186,482		186,482	
	8a Gross income from fundraising events (not including \$ 615,744 of contributions reported on line 1c) See Part IV, line 18	a		200,345		
		b Less direct expenses b		422,690		
c Net income or (loss) from fundraising events			-222,345		-222,345	
9a Gross income from gaming activities See Part IV, line 19 a	b Less direct expenses b					
	c Net income or (loss) from gaming activities					
	10a Gross sales of inventory, less returns and allowances a					
b Less cost of goods sold b						
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue	Business Code					
11a MISCELLANEOUS INCOME	900099	21,160		21,160		
b						
c						
d All other revenue						
e Total. Add lines 11a-11d		21,160				
12 Total revenue. See Instructions		6,219,173	1,892,637	25,463	410,228	

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).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(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	96,050	96,050		
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	314,469		314,469	
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	3,224,856	2,726,294	284,408	214,154
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	92,463	92,463		
9	Other employee benefits	193,860	65,037	103,850	24,973
10	Payroll taxes	263,729	169,250	74,991	19,488
a	Fees for services (non-employees)				
	Management				
b	Legal	5,450	200	5,250	
c	Accounting	35,253		35,253	
d	Lobbying				
e	Professional fundraising services See Part IV, line 17	57,106			57,106
f	Investment management fees	75,211		73,453	1,758
g	Other	289,558	245,355	43,553	650
12	Advertising and promotion	426,718	403,139		23,579
13	Office expenses	97,588	10,886	79,077	7,625
14	Information technology	31,247		16,127	15,120
15	Royalties	81,499	81,499		
16	Occupancy	412,646	292,851	119,795	
17	Travel	65,664	47,496	17,607	561
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	12,393	75	3,808	8,510
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	147,808	485	147,323	
23	Insurance	52,019	4,240	47,779	
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a	PRODUCTION SETS/COSTUME	519,859	519,859		
b	CAST HOUSING	53,733	53,733		
c	OTHER EXPENSES	36,122	12,859	23,263	
d	DONOR RECOGNITION EXPEN	31,772			31,772
e	PGH OPERA ASSOC EXPENS	16,147			16,147
f	All other expenses				
25	Total functional expenses. Add lines 1 through 24f	6,633,220	4,821,771	1,390,006	421,443
26	Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) 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)		(B)
		Beginning of year		End of year
Assets	1 Cash—non-interest-bearing	1,006,928	1	207,918
	2 Savings and temporary cash investments	618,080	2	125,339
	3 Pledges and grants receivable, net	2,391,354	3	1,703,030
	4 Accounts receivable, net	70,475	4	66,669
	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)), persons described in section 4958(c)(3)(B), and contributing employers, and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	133,191	9	181,333
	10a Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D	5,768,948		
	b Less accumulated depreciation	704,395	5,188,944	10c 5,064,553
	11 Investments—publicly traded securities	12,075,102	11	15,894,949
	12 Investments—other securities. See Part IV, line 11	675,747	12	760,697
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	22,159,821	16	24,004,488	
Liabilities	17 Accounts payable and accrued expenses	140,220	17	121,498
	18 Grants payable		18	
	19 Deferred revenue	1,102,424	19	1,128,593
	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		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities. Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	1,242,644	26	1,250,091
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	5,859,856	27	5,562,055
	28 Temporarily restricted net assets	4,590,891	28	4,769,873
	29 Permanently restricted net assets	10,466,430	29	12,422,469
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	20,917,177	33	22,754,397	
34 Total liabilities and net assets/fund balances	22,159,821	34	24,004,488	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	6,219,173
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,633,220
3	Revenue less expenses Subtract line 2 from line 1	3	-414,047
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	20,917,177
5	Other changes in net assets or fund balances (explain in Schedule O)	5	2,251,267
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	22,754,397

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

		Yes	No
1	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		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		No
b	Were the organization's financial statements audited by an independent accountant?	Yes	
c	If "Yes," to 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? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separated basis		
3a	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?		No
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		

SCHEDULE A
(Form 990 or 990EZ)

Public Charity Status and Public Support

OMB No 1545-0047

2010

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
PITTSBURGH OPERA INC

Employer identification number

25-1073139

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 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 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 or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(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) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(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 Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
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 2010 (line 6 column (f) divided by line 11 column (f))	14	
15 Public Support Percentage for 2009 Schedule A, Part II, line 14	15	

16a 33 1/3% support test—2010. 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 **b 33 1/3% support test—2009.** 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 **17a 10%-facts-and-circumstances test—2010.** 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 **b 10%-facts-and-circumstances test—2009.** 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 **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

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 or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	4,872,172	9,227,107	4,941,392	7,186,073	3,890,845	30,117,589
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	2,217,475	2,518,861	2,075,687	1,955,565	2,092,982	10,860,570
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	7,089,647	11,745,968	7,017,079	9,141,638	5,983,827	40,978,159
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
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						0
c Add lines 7a and 7b						0
8 Public Support (Subtract line 7c from line 6)						40,978,159

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6	7,089,647	11,745,968	7,017,079	9,141,638	5,983,827	40,978,159
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	700,445	917,287	431,565	326,673	429,596	2,805,566
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	700,445	917,287	431,565	326,673	429,596	2,805,566
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on		82			2,287	2,369
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)				22,396	21,160	43,556
13 Total support (Add lines 9, 10c, 11 and 12)	7,790,092	12,663,337	7,448,644	9,490,707	6,436,870	43,829,650
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 <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public Support Percentage for 2010 (line 8 column (f) divided by line 13 column (f))	15	93.490 %
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	93.010 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2010 (line 10c column (f) divided by line 13 column (f))	17	6.400 %
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18	6.590 %

19a 33 1/3% support tests—2010. 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—2009. 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

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

Part IV **Supplemental Information.** Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

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Additional Data

Software ID:
Software Version:
EIN: 25-1073139
Name: PITTSBURGH OPERA INC

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(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 R AGRAS BOARD MEMBER	50	X						0	0	0
MICHELE ATKINS BOARD MEMBER	50	X						0	0	0
FRANCOIS BITZ BOARD MEMBER	50	X						0	0	0
ROBERT N BRAND BOARD MEMBER	50	X						0	0	0
MARILYN BRUSCHI BOARD MEMBER	50	X						0	0	0
BARBARA CHAIT BOARD MEMBER	50	X						0	0	0
DR LISA CIBIK BOARD MEMBER	50	X						0	0	0
FRANK J CLEMENTS ESQ BOARD MEMBER	50	X						0	0	0
J ALAN CRITTENDEN BOARD MEMBER	50	X						0	0	0
MARK S DADAY BOARD MEMBER	50	X						0	0	0
VIRGINIA DIPUCCI BOARD MEMBER	50	X						0	0	0
ANN DUGAN BOARD MEMBER	50	X						0	0	0
DEBORA FOSTER BOARD MEMBER	50	X						0	0	0
JAMES H FREY BOARD MEMBER(ENTERED 10/7/10)	50	X						0	0	0
ANNA P FUTRELL BOARD MEMBER(ENTERED 7/1/10)	50	X						0	0	0
PETER GERMAIN BOARD MEMBER	50	X						0	0	0
PAUL J GITNIK BOARD MEMBER	50	X						0	0	0
CHARLES H HARFF BOARD MEMBER	50	X						0	0	0
JEAN ANNE HATTLER PHD BOARD MEMBER	50	X						0	0	0
JOHN H HILL ESQ BOARD MEMBER	50	X						0	0	0
NATALIE D HOFFMAN BOARD MEMBER	50	X						0	0	0
SY HOLZER BOARD MEMBER	50	X						0	0	0
MARJORIE HUGHES BOARD MEMBER	50	X						0	0	0
S MANOJ JEGASOTHY ESQ BOARD MEMBER	50	X						0	0	0
MARSHALL P KATZ BOARD MEMBER	50	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(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			
FRANKLIN H KELLY BOARD MEMBER	50	X						0	0	0
ARTHUR KERR JR BOARD MEMBER	50	X						0	0	0
LAURA PENROD KRONK BOARD MEMBER	50	X						0	0	0
ROSE KUTSENKOW BOARD MEMBER(ENTERED 12/16/10)	50	X						0	0	0
BONNIE LEVINE BOARD MEMBER	50	X						0	0	0
GLORIA LEY BOARD MEMBER	50	X						0	0	0
JANE LOVE BOARD MEMBER	50	X						0	0	0
DR ROBERT A LOWENSTEIN BOARD MEMBER	50	X						0	0	0
DAVID J MALONE BOARD MEMBER	50	X						0	0	0
DR JOSEPH A MARASCO JR BOARD MEMBER	50	X						0	0	0
JOSEPH A MASSARO BOARD MEMBER	50	X						0	0	0
DOUGLAS MILLAR BOARD MEMBER (EXITED 6/2/2011)	50	X						0	0	0
STEVE MOSITES JR BOARD MEMBER	50	X						0	0	0
NATE NORMAN BOARD MEMBER (EXITED 3/4/2011)	50	X						0	0	0
MORGAN O'BRIEN BOARD MEMBER	50	X						0	0	0
I HALE OLIVER BOARD MEMBER	50	X						0	0	0
JILL M ONDOS BOARD MEMBER	50	X						0	0	0
MARY ANNE PAPALE BOARD MEMBER	50	X						0	0	0
MARK E PASQUERILLA BOARD MEMBER	50	X						0	0	0
CLAUDIA PINZA BOARD MEMBER	50	X						0	0	0
MILDRED MILLER POSVAR BOARD MEMBER (ENTERED 3/31/2011)	50	X						0	0	0
STEPHEN I RICHMAN ESQ BOARD MEMBER	50	X						0	0	0
PATRICK W RITCHEY ESQ BOARD MEMBER	50	X						0	0	0
EDWARD S ROSENTHAL BOARD MEMBER	50	X						0	0	0
ELLEN ROTH PHD BOARD MEMBER	50	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(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			
DANIEL SANDMAN BOARD MEMBER	50	X						0	0	0
DAVID SAVARD BOARD MEMBER	50	X						0	0	0
ROBERT J SCLABASSI BOARD MEMBER	50	X						0	0	0
JEREMY SHAPIRA BOARD MEMBER (EXITED 10/23/2010)	50	X						0	0	0
GRACIA SHEPTAK BOARD MEMBER	50	X						0	0	0
DAVID SMITH BOARD MEMBER	50	X						0	0	0
GENE SACHS SMITH BOARD MEMBER	50	X						0	0	0
JUDGE MANNY H SMITH BOARD MEMBER	50	X						0	0	0
TERI LYNN SOFFER BOARD MEMBER	50	X						0	0	0
JACK STABILE BOARD MEMBER	50	X						0	0	0
LOWELL STEINBRENNER BOARD MEMBER	50	X						0	0	0
SAUNDRA KISKI STOUT PHD BOARD MEMBER	50	X						0	0	0
DR WILLIAM M SWARTZ BOARD MEMBER	50	X						0	0	0
DOROTHEA THOMPSON BOARD MEMBER	50	X						0	0	0
JOHN TIPPINS BOARD MEMBER	50	X						0	0	0
MARY TURNER BOARD MEMBER (EXITED 6/30/2011)	50	X						0	0	0
EUGENE WELSH BOARD MEMBER	50	X						0	0	0
SCOTT E WESTWOOD BOARD MEMBER (ENTERED 10/7/2010)	50	X						0	0	0
ROSEANNE WHOLEY BOARD MEMBER (ENTERED 12/16/2010)	50	X						0	0	0
DR SIDNEY K WOLFSONJR BOARD MEMBER	50	X						0	0	0
MICHELE FABRIZI CHAIR	2 00	X		X				0	0	0
JOHN TRAINA PRESIDENT	2 00	X		X				0	0	0
NADINE E BOGNAR SR VICE PRESIDENT	2 00	X		X				0	0	0
H WOODRUFF TURNER ESQ EXECUTIVE VICE PRESIDENT	2 00	X		X				0	0	0
ROBERT G BROWN VICE PRESIDENT	2 00	X		X				0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(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			
MARYANN DEPALMA BURNETT VICE PRESIDENT	2 00	X		X				0	0	0
CLYDE JONES III VICE PRESIDENT	2 00	X		X				0	0	0
RICHARD A PAGLIARI VICE PRESIDENT	2 00	X		X				0	0	0
DEMETRIOS T PATRINOS VICE PRESIDENT	2 00	X		X				0	0	0
DR GEORGE WHITE VICE PRESIDENT	2 00	X		X				0	0	0
ROBERT C DENOVE TREASURER	2 00	X		X				0	0	0
KENNETH S BRAND VICE PRESIDENT OF FINANCE	2 00	X		X				0	0	0
ANDREW BONNEWELL ASSISTANT TREASURER	2 00	X		X				0	0	0
ALVIN W FILSTRUP PHD ASSISTANT TREASURER	2 00	X		X				0	0	0
FRANK MCD FISCHER SECRETARY	2 00	X		X				0	0	0
CHRISTOPHER HAHN GENERAL DIRECTOR	55 00	X		X				236,780	0	6,688
JENNIE LEGHART DIRECTOR OF FINANCE	45 00			X				77,689	0	5,774

SCHEDULE D (Form 990)

OMB No 1545-0047

Supplemental Financial Statements

2010

Open to Public Inspection

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

Department of the Treasury Internal Revenue Service

Name of the organization PITTSBURGH OPERA INC

Employer identification number 25-1073139

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 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4: Total number at end of year, Aggregate contributions to (during year), Aggregate grants from (during year), Aggregate value at end of year.

- 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

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

- 1 Purpose(s) of conservation easements held by the organization (check all that apply): Preservation of land for public use, Protection of natural habitat, Preservation of open space, Preservation of an historically important land area, Preservation of a certified historic structure.

2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

- a Total number of conservation easements
b Total acreage restricted by conservation easements
c Number of conservation easements on a certified historic structure included in (a)
d Number of conservation easements included in (c) acquired after 8/17/06

Table with 2 columns: Held at the End of the Year. Rows 2a, 2b, 2c, 2d.

- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year
4 Number of states where property subject to conservation easement is located
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?
6 Staff and volunteer hours devoted to monitoring, inspecting and enforcing conservation easements during the year
7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)?
9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

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.

- 1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items
b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenues included in Form 990, Part VIII, line 1; (ii) Assets included in Form 990, Part X
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items: a Revenues included in Form 990, Part VIII, line 1; b Assets included in Form 990, Part X

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

3 Using the organization's 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 the 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
1c Beginning balance	
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	

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 the 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	10,766,000	9,738,000	13,534,000		
b Contributions	4,000	3,000	3,000		
c Investment earnings or losses	2,605,000	1,699,000	-3,018,000		
d Grants or scholarships					
e Other expenditures for facilities and programs	588,000	613,000	722,000		
f Administrative expenses	65,000	61,000	59,000		
g End of year balance	12,722,000	10,766,000	9,738,000		

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

- a** Board designated or quasi-endowment ▶ 2 400 %
- b** Permanent endowment ▶ 97 600 %
- c** Term endowment ▶ 0 %

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

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

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		324,239		324,239
b Buildings		5,009,446	370,924	4,638,522
c Leasehold improvements				
d Equipment		435,263	333,471	101,792
e Other				
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c.)				5,064,553

Part VII Investments—Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
Other		
Total. (Column (b) should equal Form 990, Part X, col (B) line 12)		

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. (Column (b) should equal Form 990, Part X, col (B) line 13)		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
Total. (Column (b) should equal Form 990, Part X, col.(B) line 15.)	

Part X Other Liabilities. See Form 990, Part X, line 25.

1 (a) Description of Liability	(b) Amount
Federal Income Taxes	
Total. (Column (b) should equal Form 990, Part X, col (B) line 25)	

2. Fin 48 (ASC 740) Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740)

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)	1	6,219,173
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	6,633,220
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	-414,047
4	Net unrealized gains (losses) on investments	4	2,199,267
5	Donated services and use of facilities	5	52,000
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4 - 8	9	2,251,267
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	1,837,220

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	8,423,993
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	2,199,267
b	Donated services and use of facilities	2b	52,000
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	44,911
e	Add lines 2a through 2d	2e	2,296,178
3	Subtract line 2e from line 1	3	6,127,815
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1 :		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	75,211
b	Other (Describe in Part XIV)	4b	16,147
c	Add lines 4a and 4b	4c	91,358
5	Total Revenue Add lines 3 and 4c . (This should equal Form 990, Part I, line 12)	5	6,219,173

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

1	Total expenses and losses per audited financial statements	1	6,586,773
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	
c	Other losses	2c	
d	Other (Describe in Part XIV)	2d	44,911
e	Add lines 2a through 2d	2e	44,911
3	Subtract line 2e from line 1	3	6,541,862
4	Amounts included on Form 990, Part IX, line 25, but not on line 1 :		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	75,211
b	Other (Describe in Part XIV)	4b	16,147
c	Add lines 4a and 4b	4c	91,358
5	Total expenses Add lines 3 and 4c . (This should equal Form 990, Part I, line 18)	5	6,633,220

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, 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.

Identifier	Return Reference	Explanation
DESCRIPTION OF INTENDED USE OF ENDOWMENT FUNDS	PART V, LINE 4	THE OPERA'S ENDOWMENT CONSISTS OF BOARD-DESIGNATED AND DONOR-RESTRICTED INVESTMENT FUNDS ESTABLISHED FOR PERPETUAL SUPPORT OF THE ORGANIZATION'S MISSION AS REQUIRED BY GENERALLY ACCEPTED ACCOUNTING PRINCIPLES, NET ASSETS ASSOCIATED WITH ENDOWMENT FUNDS, INCLUDING FUNDS DESIGNATED BY THE OPERA TO FUNCTION AS ENDOWMENTS, ARE CLASSIFIED AND REPORTED BASED ON THE EXISTENCE OR ABSENCE OF DONOR-IMPOSED RESTRICTIONS. THE BUILDING FUND IS NOT A PART OF THE ENDOWMENT. THE BOARD OF DIRECTORS OF THE OPERA HAS ELECTED TO BE GOVERNED BY THE COMMONWEALTH OF PENNSYLVANIA'S ACT 141 (ACT 141). ACT 141 IS A TOTAL RETURN POLICY THAT ALLOWS A NONPROFIT TO CHOOSE TO TREAT A PERCENTAGE OF THE AVERAGE MARKET VALUE OF ITS ENDOWMENT'S PERMANENTLY RESTRICTED INVESTMENTS AS INCOME EACH YEAR. HOWEVER, THE LONG-TERM PRESERVATION OF THE REAL VALUE OF THE ASSETS MUST BE TAKEN INTO CONSIDERATION WHEN THE BOARD ELECTS THE AMOUNT ON AN ANNUAL BASIS, THE BOARD MUST ELECT A SPENDING RATE OF BETWEEN 2% AND 7%. THE OPERA CLASSIFIES AS PERMANENTLY RESTRICTED NET ASSETS. THE ORIGINAL AND SUBSEQUENT VALUE OF GIFTS DONATED TO THE PERMANENT ENDOWMENT IN ACCORDANCE WITH ACT 141, THE OPERA HAS ADOPTED A WRITTEN INVESTMENT POLICY, OF WHICH A SECTION SPECIFICALLY RELATES TO THE ENDOWMENT FUND. THE OPERA CONSIDERS THE FOLLOWING FACTORS IN MAKING A DETERMINATION TO SET A SPENDING RATE: 1. PROTECTING THE CORPUS OF THE ENDOWMENT FUND; 2. PRESERVING THE SPENDING POWER OF THE ASSETS; 3. OBTAINING MAXIMUM INVESTMENT RETURN WITH REASONABLE RISK AND OPERATIONAL CONSIDERATION; 4. COMPLYING WITH APPLICABLE LAWS.
DESCRIPTION OF UNCERTAIN TAX POSITIONS UNDER FIN 48	PART X	THE OPERA IS EXEMPT FROM FEDERAL INCOME TAX UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND FROM PENNSYLVANIA STATE TAXES. ACCORDINGLY, NO PROVISION FOR INCOME TAXES IS RECORDED IN THE FINANCIAL STATEMENTS. THE OPERA ACCOUNTS FOR INCOME TAXES ACCORDING TO THE INCOME TAXES TOPIC OF THE CODIFICATION, PRESCRIBES A RECOGNITION THRESHOLD AND MEASUREMENT PRINCIPLES FOR FINANCIAL STATEMENT DISCLOSURE OF TAX POSITIONS TO BE TAKEN ON A TAX RETURN. THE OPERA'S POLICY IS TO ACCRUE INTEREST AND PENALTIES RELATED TO UNRECOGNIZED TAX BENEFITS IN INCOME TAX EXPENSE. THE OPERA HAS NOT IDENTIFIED ANY MATERIAL UNCERTAIN TAX POSITIONS REQUIRING AN ACCRUAL OR DISCLOSURE IN THE FINANCIAL STATEMENTS.
PART XII, LINE 2D - OTHER ADJUSTMENTS		SPECIAL EVENT EXPENSES 44,911
PART XII, LINE 4B - OTHER ADJUSTMENTS		PITTSBURGH OPERA ASSOCIATION EXPENSE 16,147
PART XIII, LINE 2D - OTHER ADJUSTMENTS		SPECIAL EVENT EXPENSES 44,911
PART XIII, LINE 4B - OTHER ADJUSTMENTS		PITTSBURGH OPERA ASSOCIATION EXPENSE 16,147

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

**Supplemental Information Regarding
Fundraising or Gaming Activities**

OMB No 1545-0047

2010

**Open to Public
Inspection**

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19,
or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

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

Department of the Treasury
Internal Revenue Service

Name of the organization
PITTSBURGH OPERA INC

Employer identification number

25-1073139

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a** Mail solicitations
- b** Internet and e-mail solicitations
- c** Phone solicitations
- d** In-person solicitations
- e** Solicitation of non-government grants
- f** Solicitation of government grants
- g** Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. Form 990-EZ filers are not required to complete this table.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
BENNETT DIRECT 231 EAST BUFFALO ST STE 200 MILWAUKEE, WI 53202	TELEMARKETING		No	56,565	22,560	34,005
Total				56,565	22,560	34,005

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing.

PA

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.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events
		DIAMOND HORSESHOE BALL (event type)	MAECENAS BALL (event type)	5 (total number)	(Add col (a) through col (c))
Revenue	1 Gross receipts	196,434	481,815	137,840	816,089
	2 Less Charitable contributions	148,934	419,760	47,050	615,744
	3 Gross income (line 1 minus line 2)	47,500	62,055	90,790	200,345
Direct Expenses	4 Cash prizes				
	5 Non-cash prizes	4,000	25,600		29,600
	6 Rent/facility costs		63,807	7,570	71,377
	7 Food and beverages	53,885	30,671	33,141	117,697
	8 Entertainment	11,000	42,050	5,780	58,830
	9 Other direct expenses	64,067	66,688	14,431	145,186
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				422,690
11 Net income summary Combine lines 3 and 10 in column (d) ▶				-222,345	

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.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming
					(Add col (a) through col (c))
Revenue	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	<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 and 7 in column (d) ▶					

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? Yes No

b If "No," Explain _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No

b If "Yes," Explain _____

- 11** Does the organization operate gaming activities with nonmembers? Yes No
- 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? Yes No

13 Indicate the percentage of gaming activity operated in

a The organization's facility	13a	
b An outside facility	13b	

14 Provide the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶

Address ▶

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____

c If "Yes," enter name and address

Name ▶

Address ▶

16 Gaming manager information

Name ▶

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

- Director/officer
 Employee
 Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Complete this part to provide additional information for responses to question on Schedule G (see instructions.)

Identifier	ReturnReference	Explanation
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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 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
(1) RESIDENT ARTIST PROGRAM	7	96,050		N/A	N/A

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

Identifier	Return Reference	Explanation
PROCEDURE FOR MONITORING GRANTS IN THE U S	PART I, LINE 2	SCHEDULE I, PART I, LINE 2 EACH YEAR, EXCEPTIONAL YOUNG SINGERS FROM AROUND THE WORLD ARE SELECTED TO ENTER THE RESIDENT ARTIST PROGRAM FROM A POOL OF MORE THAN 600 APPLICANTS THROUGH NATIONAL AUDITIONS HELD IN NEW YORK CITY, CINCINNATI AND PITTSBURGH EACH APPLICANT MUST DEMONSTRATE SIGNIFICANT OPERATIC POTENTIAL AND THOROUGH MUSICAL AND THEATRICAL TRAINING APPLICANTS WHO ARE GRANTED AN AUDITION MUST DEMONSTRATE THEIR VERSATILITY AND PROFICIENCY IN VARIOUS MUSICAL STYLES AND FOREIGN LANGUAGES BY PERFORMING FIVE CONTRASTING ARIAS IN AT LEAST TWO FOREIGN LANGUAGES GRANT RECIPIENTS WORK ON-SITE DIRECTLY WITH OPERA STAFF ON A DAILY BASIS FUNDS ARE DISTRIBUTED FROM THE OPERA TO THE RECIPIENTS ON A WEEKLY BASIS DEPENDENT UPON THE STUDENTS HAVING MET THE GRANT REQUIREMENTS

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2010

Open to Public Inspection

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

▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.

▶ Attach to Form 990. ▶ See separate instructions.

Department of the Treasury
Internal Revenue Service

Name of the organization
PITTSBURGH OPERA INC

Employer identification number

25-1073139

Part I Questions Regarding Compensation

	Yes	No								
<p>1a 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.</p> <table border="0"> <tr> <td><input type="checkbox"/> First-class or charter travel</td> <td><input type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td><input type="checkbox"/> Travel for companions</td> <td><input type="checkbox"/> Payments for business use of personal residence</td> </tr> <tr> <td><input type="checkbox"/> Tax idemnification and gross-up payments</td> <td><input checked="" type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td><input type="checkbox"/> Discretionary spending account</td> <td><input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)</td> </tr> </table>	<input 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 idemnification and gross-up payments	<input checked="" type="checkbox"/> Health or social club dues or initiation fees	<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
<input 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 idemnification and gross-up payments	<input checked="" type="checkbox"/> Health or social club dues or initiation fees									
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)									
<p>1b If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain.</p>	Yes									
<p>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?</p>	Yes									
<p>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.</p> <table border="0"> <tr> <td><input checked="" type="checkbox"/> Compensation committee</td> <td><input checked="" type="checkbox"/> Written employment contract</td> </tr> <tr> <td><input type="checkbox"/> Independent compensation consultant</td> <td><input checked="" type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td><input checked="" type="checkbox"/> Form 990 of other organizations</td> <td><input checked="" type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table>	<input checked="" type="checkbox"/> Compensation committee	<input checked="" type="checkbox"/> Written employment contract	<input 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				
<input checked="" type="checkbox"/> Compensation committee	<input checked="" type="checkbox"/> Written employment contract									
<input 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									
<p>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:</p> <p>a Receive a severance payment or change-of-control payment from the organization or a related organization?</p>		No								
<p>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</p>		No								
<p>c Participate in, or receive payment from, an equity-based compensation arrangement?</p> <p>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.</p>		No								
<p>Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.</p>										
<p>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:</p> <p>a The organization?</p>		No								
<p>b Any related organization?</p> <p>If "Yes," to line 5a or 5b, describe in Part III.</p>		No								
<p>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:</p> <p>a The organization?</p>		No								
<p>b Any related organization?</p> <p>If "Yes," to line 6a or 6b, describe in Part III.</p>		No								
<p>7 For persons 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.</p>		No								
<p>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.</p>		No								
<p>9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</p>										

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies 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				
(1)	CHRISTOPHER HAHN	(i) 236,522	0	258	0	6,688	243,468	0
	(ii)	0	0	0	0	0	0	0
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								
(10)								
(11)								
(12)								
(13)								
(14)								
(15)								
(16)								

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
	PART I, LINE 1B	THE PITTSBURGH OPERA PAYS FOR THE INITIATION FEE AND QUARTERLY DUES TO BELONG TO THE DUQUESNE CLUB. THE PAYMENT OF THE SOCIAL CLUB DUES AND INITIATION FEES WERE APPROVED BY THE PRESIDENT OF THE BOARD, IN CONSULTATION WITH ANOTHER DESIGNATED DIRECTOR. DURING THE FISCAL YEAR ALL USE OF THE FACILITIES WERE DIRECTLY RELATED TO BUSINESS ACTIVITIES OF THE PITTSBURGH OPERA.

Schedule L (Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No 1545-0047

2010

Open to Public Inspection

Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V lines 38a or 40b. Attach to Form 990 or Form 990-EZ. See separate instructions.

Department of the Treasury Internal Revenue Service

Name of the organization PITTSBURGH OPERA INC

Employer identification number 25-1073139

Part I Excess Benefit Transactions (section 501(c)(3) and section 501 (c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

Table with 3 main columns: (a) Name of disqualified person, (b) Description of transaction, (c) Corrected? (Yes/No)

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958. 3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization.

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

Table with 7 main columns: (a) Name of interested person and purpose, (b) Loan to or from the organization?, (c) Original principal amount, (d) Balance due, (e) In default?, (f) Approved by board or committee?, (g) Written agreement?

Part III Grants or Assistance Benefitting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

Table with 3 main columns: (a) Name of interested person, (b) Relationship between interested person and the organization, (c) Amount of grant or type of assistance

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) KELLY INSURANCE GROUP	BOARD MEMBER IS BROTHER OF INSURANCE AGENT	67,006	INSURANCE PURCHASE		No
(2) MARC USA	BOARD MEMBER IS PRESIDENT OF MARC USA	10,000	PURCHASED MARKETING MATERIALS		No
(3) ALCO PARKING	BOARD MEMBER IS A FAMILY MEMBER OF THE FAMILY THAT OWNS ALCO PARKING	36,085	PARKING LEASES & PASSES		No

Part V Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule L (see instructions)

Identifier	Return Reference	Explanation
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SCHEDULE M (Form 990)

NonCash Contributions

OMB No 1545-0047

2010

Open to Public Inspection

Complete if the organization answered "Yes" on Form 990, Part IV, lines 29 or 30. Attach to Form 990.

Department of the Treasury Internal Revenue Service

Name of the organization PITTSBURGH OPERA INC

Employer identification number 25-1073139

Part I Types of Property

Table with 4 columns: (a) Check if applicable, (b) Number of Contributions or items contributed, (c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g, (d) Method of determining oncash contribution amounts. Rows include Art-Works of art, Securities-Publicly traded, and Other (BEVERAGES, TEAPOT, WATCH).

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 0

Table with 3 columns: Question, Yes, No. Rows include 30a (During the year, did the organization receive by contribution any property...), 31 (Does the organization have a gift acceptance policy...), 32a (Does the organization hire or use third parties...), and 33 (If the organization did not report revenues...).

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.

Identifier	Return Reference	Explanation
THIRD PARTY USE	PART I, LINE 32B	THE ORGANIZATION USES AN UNRELATED BROKERAGE FIRM TO SELL DONATED PUBLICLY TRADED SECURITIES

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

2010

**Open to Public
Inspection**

Name of the organization
PITTSBURGH OPERA INC

Employer identification number

25-1073139

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 2		A FAMILY RELATIONSHIP EXISTS BETWEEN KENNETH BRAND, VICE PRESIDENT OF FINANCE/BOARD MEMBER AND ROBERT BRAND, BOARD MEMBER A FAMILY RELATIONSHIP (HUSBAND/WIFE) ALSO EXISTS BETWEEN MARY TURNER, BOARD MEMBER OF THE PITTSBURGH OPERA ASSOCIATION PRESIDENT AND EXECUTIVE VICE PRESIDENT/BOARD MEMBER H WOODRUFF TURNER

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A		THE PRESIDENT OF THE PITTSBURGH OPERA ASSOCIATION AS WELL AS THE CHAIRMAN OF THE GUILD COUNCIL SHALL BECOME MEMBERS OF THE PITTSBURGH OPERA BOARD OF DIRECTORS AUTOMATICALLY UPON TAKING OFFICE, AND EACH SHALL CONTINUE AS A MEMBER OF THE BOARD AS LONG AS HE OR SHE SERVES IN THAT CAPACITY

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11		A COMPLETE COPY OF THE FORM 990 WAS REVIEWED BY THE MEMBERS OF THE FINANCE AND EXECUTIVE COMMITTEE MEMBERS VIA EMAIL TRANSMISSION UPON APPROVAL BY THOSE GROUPS THE COMPLETE FORM 990 WAS MADE AVAILABLE TO THE ENTIRE BOARD VIA THE ORGANIZATION WEBSITE PRIOR TO SUBMISSION TO THE IRS

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 12C	BOARD MEMBERS COMPLETE A CONFLICT OF INTEREST FORM ON AN ANNUAL BASIS TO IDENTIFY POTENTIAL OR ACTUAL CONFLICTS. THE GOVERNANCE COMMITTEE REVIEWS THE COMPLETED FORMS AND MONITORS COMPLIANCE WITH THE CONFLICT OF INTEREST POLICY.

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 15A	COMPARABILITY DATA REGARDING THE GENERAL DIRECTOR'S COMPENSATION IS DISCUSSED DURING EXECUTIVE SESSIONS AT APPROPRIATE BOARD MEETINGS THE COMPENSATION PACKAGE IS APPROVED BY AN INDEPENDENT BOARD COMMITTEE

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION C, LINE 19	THE PITTSBURGH OPERA MAKES ITS GOVERNANCE DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST

Identifier	Return Reference	Explanation
CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990, PART XI, LINE 5	NET UNREALIZED GAINS ON INVESTMENTS 2,199,267 DONATED SERVICES AND USE OF FACILITIES 52,000 TOTAL TO FORM 990, PART XI, LINE 5 2,251,267

Identifier	Return Reference	Explanation
OVERSIGHT OF FINANCIAL STATEMENT AUDIT	FORM 990, PART XI, QUESTION 2	THE OPERA HAS AN AUDIT REVIEW COMMITTEE THAT IS COMPOSED OF MEMBERS OF THE FINANCE AND INVESTMENT COMMITTEES. THE AUDIT REVIEW COMMITTEE MEETS BEFORE THE AUDIT TO REVIEW THE SCHEDULE FOR THE AUDIT AND TO AUTHORIZE THE AUDITOR. AFTER THE AUDIT THE GROUP REVIEWS THE FINANCIAL REPORTS IN CONJUNCTION WITH MANAGEMENT AND THE INDEPENDENT AUDITOR.