

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:

MAY 14 2002

WEST VALLEY THEATRE ARTS
ASSOCIATION HALE CENTRE THEATRE
3333 S DECKER LAKE DR
SALT LAKE CITY, UT 84119-0000

Employer Identification Number:
84-1420029

DLN:

17053082796032

Contact Person:

YVONNE LIGGETT

ID# 31296

Contact Telephone Number:

(877) 829-5500

Our Letter Dated:

October 1997

Addendum Applies:

No

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

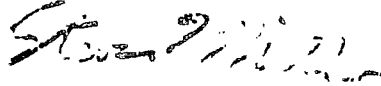
Letter 2050 DC CG)

WEST VALLEY THEATRE ARTS

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Steven T. Miller". The signature is written in a cursive style with some loops and flourishes.

Steven T. Miller
Director, Exempt Organizations

RECEIVED

JUL 11 2003

Utah Div. Of Corp. & Comm. Code

ARTICLES OF AMENDMENT

TO THE

ARTICLES OF INCORPORATION OF WEST VALLEY THEATRE ARTS ASSOCIATION

Pursuant to the provisions of Section 16-16a-1001 of the Utah Revised Non-Profit Corporation Act, the undersigned corporation (the "Corporation") hereby adopts the following Articles of Amendment to its Articles of Incorporation:

I.



The name of the Corporation prior to the date of this amendment was West Valley Theatre Arts Association.

II.

The amendment to the Articles of Incorporation of the Corporation effected hereby was adopted by a written action of all of the members of the Board of Trustees of the Corporation on July 10, 2003, in the manner prescribed by the Utah Revised Non-Profit Corporation Act.

III.

Article I of the Articles of Incorporation of the Corporation is hereby amended to read as follows:

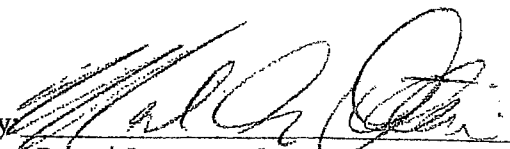
"ARTICLE I: NAME

The name of the corporation is Hale Centre Theatre."

Dated this 10 day of July, 2003.

Date: 07/11/2003
Receipt Number: 911254
Amount Paid: \$17.00

WEST VALLEY THEATRE ARTS ASSOCIATION (now known as Hale Centre Theatre), a Utah non-profit corporation

By 
President, and Trustee

07-11-03P03:32 RCVD

Internal Revenue Service

Department of the Treasury

Date: January 5, 2006

**P. O. Box 2508
Cincinnati, OH 45201**

Hale Centre Theatre
% Brent Lange
3333 South Decker Lake Drive
West Valley City, UT 84119

Person to Contact:

Sally Froehle
ID# 31-08058

Toll Free Telephone Number:

8:30 a.m. to 5:30 p.m. ET
877-829-5500

Federal Identification Number

84-1420029

Dear Sir or Madam:

This is in response to your request of October 20, 2005 regarding your tax exempt status.

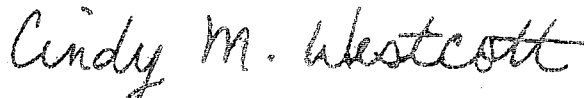
In October 1997 we issued a determination letter that recognized you as exempt from federal income tax. Our records indicate that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that you are also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to you are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Cindy Westcott
Manager, EO Determinations