

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.

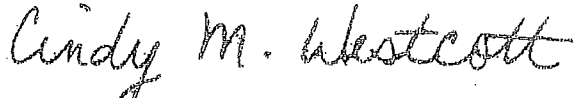
In October 1997 we issued a determination letter that recognized you as exempt from federal income tax. Our records indicate that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

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