



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 1286
RANCHO CORDOVA CA 95741-1286

In reply refer to
755:AFF:CAM

June 23, 2008

UTAH SYMPHONY & OPERA
123 W SOUTH TEMPLE
SALT LAKE CTY UT 84101-1403

Purpose : CHARITABLE
Code Section : 23701d
Form of Organization : Foreign Corporation
Accounting Period Ending: August 31
Organization Number : 9802674

EXEMPT ACKNOWLEDGEMENT LETTER

This letter acknowledges that the Franchise Tax Board (FTB) has received your federal determination letter that shows exemption under Internal Revenue Code (IRC) Section 501(c)(3). Under California law, Revenue and Taxation Code (R&TC) Section 23701d(c)(1) provides that an organization is exempt from taxes imposed under Part 11 upon submission of the federal determination letter approving the organization's tax-exempt status pursuant to Section 501(c)(3) of the IRC.

R&TC Section 23701d(c)(1) further provides that the effective date of an organization's California tax-exempt status is the same date as the federal tax-exempt status under IRC Section 501(c)(3). The effective date of your organization's California tax-exempt status is 10/17/2006.

Under R&TC Section 23701d(c), any change to your organization's operation, character, or purpose that has occurred since the federal exemption was originally granted must be reported immediately to this office. Additionally, organizations are required to be organized and operating for nonprofit purposes to retain California tax-exempt status.

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For filing requirements, see FTB Pub. 1068, Exempt Organizations - Requirements for Filing Returns and Paying Filing Fees. Go to our website at ftb.ca.gov and search for 1068.

Note: This exemption is for state franchise or income tax purposes only. For information regarding sales tax exemption, contact the State Board of Equalization at (800) 400-7115, or go to their website at www.boe.ca.gov.

C MARTIN
EXEMPT ORGANIZATIONS
BUSINESS ENTITIES SECTION
TELEPHONE (916) 845-5145
FAX NUMBER (916) 843-0202

RTF: