



Canada Revenue Agency
Agence du revenu
du Canada

Utah Symphony & Opera
366 North 400 West Temple
Salt Lake City Utah 84103
United States

Denis Paquin
International Tax Services Office
Tel.: 1-800-267-3395 (Canada & USA)
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RECEIVED MAY - 6 2011

Attention: Suzanne Martin
Controller

April 27, 2011

Dear Madam:

Re: **Utah Symphony & Opera**

We are writing in response to your letter of March 29, 2011, concerning renewal of the Letter of Exemption issued to the above-named organization under Article XXI, Paragraph 1 of the Canada-United States Income Tax Convention (1980) (the Convention).

We have reviewed your application and have determined that the organization continues to meet the requirements of Article XXI(1) of the Convention. Accordingly, a new exemption letter is issued hereunder. The identification number remains **169095**.

This exemption is applicable only in respect of set & costume rental and royalty income paid or credited to the above named organization. In circumstances where the organization has arranged, under contract or otherwise, with others for the performance of a services in Canada, e.g., artists, athletes etc., those persons may be subject to Canadian withholding on account of tax on any income accruing to them in respect of such service performed in Canada. Clarification in each instance should be obtained from the appropriate Tax Services Office prior to payment being made, whether to the exempt organization or direct to the persons performing the service.

The payer(s) concerned should be furnished with a photocopy of this Letter of Exemption as their authority for making payment(s) of set & costume rental and royalty income without deduction for Canadian withholding on account of tax. Canadian sourced income, other than that noted as being exempt, may be subject to Canadian withholding taxes.

Should this exemption be withdrawn for any reason, you are required to so advise the payer immediately.