

Internal Revenue Service
District Director

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: NOV 30 1998

Simsbury Light Opera Company, Inc.
P. O. Box 323
Simsbury, CT 06070-0323

Person to Contact:
Vicki S. Adams
Telephone Number:
877-829-5500
Fax Number:
513-684-5936
Federal Identification Number:
06-6056225

Dear Sir or Madam:

This is in response to your request for affirmation of your organization's exempt status.

In September 1948 we issued a determination letter recognizing your organization as exempt from federal income tax under section 101(6) of the Revenue Act of 1939 (now section 501(c)(3) of the Internal Revenue Code). That letter is still in effect.

Unless specifically excepted, your organization is liable for taxes under the Federal Insurance Contributions Act (social security taxes) for each employee paid \$200 or more during a calendar year. Your organization is also liable for tax under the Federal Unemployment Tax Act for each employee paid \$50 or more during a calendar quarter if, during the current or preceding calendar year, the organization had one or more employees at any time in each of 20 calendar weeks or it paid wages of \$1,500 or more in any calendar quarter.

If your organization's character, method of operation, or purposes change, please let us know so we can consider the effect of the change on your organization's exempt status. Also, your organization should inform us of all changes in its name or address.

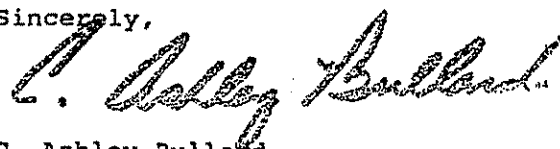
Your organization must file Form 990, Return of Organization Exempt from Income Tax, if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law provides for a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay. This penalty may also be charged if a return is not complete, so please make sure the return is complete before filing it.

If your organization is subject to the tax on unrelated business income under section 511 of the Internal Revenue Code, it must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your organization's activities are unrelated trade or business as defined in Code section 513.

This letter affirms your organization's exempt status and could help resolve future questions about that status. Therefore, you should keep this with the organization's permanent records.

Please direct any questions to the person identified in the letterhead.

Sincerely,



C. Ashley Bullard
District Director