

Internal Revenue Service

Date: October 1, 2004

Philadelphia Young Playwrights
7 Benjamin Franklin Parkway, Floor 2
Philadelphia, PA 19103

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:
John Kennedy ID 31-07927
Customer Service Representative

Toll Free Telephone Number:
8:00 a.m. to 6:30 p.m. EST
877-829-5500

Fax Number:
513-263-3756

Federal Identification Number:
23-2474075

Dear Sir or Madam:

This is in response to the amendment to your organization's Articles of Incorporation filed with the state on September 15, 2003. We have updated our records to reflect the name change as indicated above.

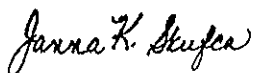
In November 1987 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is 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 your organization 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,



Janna K. Skufca, Director, TE/GE
Customer Account Services

Internal Revenue Service

Department of the Treasury

District Director

Baltimore District

31 Hopkins Plaza, Baltimore, Md. 21201

Person to Contact:
EP/EO Tax Examiner

Telephone Number:
(410) 962-6058

Refer Reply to:
EP/EO:CSU
Room 817

Date: *April 28, 1995*

*Pennsylvania Young Playwrights Program, Inc.
7 Benjamin Franklin Pkwy, 7th Fl.
United Way Building
Philadelphia, Pa 19103*

Dear Sir/Madam:

This is in response to your inquiry dated April 3, 1995, requesting a copy of the letter which granted tax exempt status to the above named organization.

Our records show that the organization was granted exemption from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code effective August, 1987. We have also determined that the organization is not a private foundation because it is described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

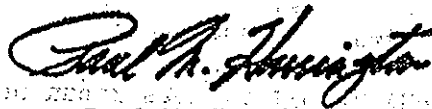
Donors may deduct contributions to you under section 170 of the Code.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

You are required to file Form 990, Return of Organization Exempt From Income Tax, only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

This letter may be used to verify your tax-exempt status.

Sincerely yours,



Paul M. Harrington
District Director

DOUBLE COPY TO BE MAILED TO THE DISTRICT DIRECTOR AND THE ASSISTANT ATTORNEY GENERAL, DEPARTMENT OF THE TREASURY, WASHINGTON, D.C. 20548

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
31 HOPKINS PLAZA
BALTIMORE, MD 21201

DEPARTMENT OF THE TREASURY

Date: **MAY 21 1992**

PENNSYLVANIA YOUNG PLAYWRIGHTS
PROGRAM INC
11 OVERHILL ROAD
BALA CYNWYD, PA 19004

Employer Identification Number:
23-2474075

Contact Person:
EO DETERMINATION AIDE

Contact Telephone Number:
(410) 962-7756

Our Letter Dated:
November 05, 1987

Addendum Applies:
Yes

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.

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

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