

Internal Revenue Service

Date: January 10, 2005

HITS THEATRE
311 W 18TH ST
HOUSTON TX 77008-3903

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

Person to Contact:
April C. Howard 31-07692
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:
74-2118224

Dear Sir or Madam:

This is in response to the amendment to your organizations Articles of Incorporation filed with the State on September 2, 2004. We have updated our records to reflect the name change as indicated above.

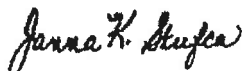
In February 1981 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a school under Section 170(b)(1)(A)(ii) 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