

**Internal Revenue Service**

**Date:** March 24, 2006

MANASSAS PERFORMING ARTS INC  
9004 MATHIS AVE  
MANASSAS VA 20110-5218 046

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

**Person to Contact:**

Dottie Downing 31-08029  
Customer Service Specialist

**Toll Free Telephone Number:**  
877-829-5500

**Federal Identification Number:**  
54-1244590

Dear Sir or Madam:

This is in response to your request of March 22, 2006, regarding your organization's tax-exempt status.

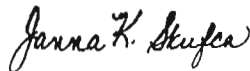
In October 1984 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under section 509(a)(2) 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