

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **JAN 11 2012**

ROYAL PDINCIANA PLAYHOUSE
FOUNDATION INC
221 OCEAN TERRACE
PALM BEACH, FL 33480

Employer Identification Number:
27-2054146

DLN:
200320177

Contact Person:
MARGARITA D BARRAGAN ID# 95118

Contact Telephone Number:
(916) 974-5071

Previous Letter Date:
May 3, 2011

90-Day Response Date:

Dear Applicant:

APR 11 2012

Our previous letter, copy enclosed, asked you to send us additional information about your application for tax-exempt status under section 501(c)(3) or section 521 of the Internal Revenue Code.

We also contacted or attempted to contact you or your designated representative by telephone to inquire about the requested information. We are unable to make a final determination on your exempt status without the additional information; therefore, we have placed your case in suspense. If you intend to submit the additional information, please send it to us at:

Internal Revenue Service
TE/GE SE:T:EO:RA:0 - Group 7888
4330 Watt Ave., SA 7888
Sacramento, CA 95821

If we receive the requested information on or before the 90-day response date above, we will reactivate your case. After the above date, we will close your case, and you will be required to submit a new application package and new user fee payment to pursue tax-exempt status.

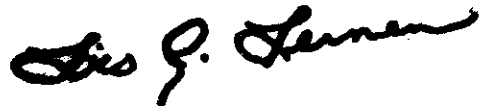
If you decide not to submit the additional information, you may lose your right to ask a court for a declaratory judgment of your exempt status. You will be required to file annual returns on Form 1120 and contributions made to you will not be deductible by your donors. Your user fee will not be refunded and we may notify state officials of your failure to establish exempt status under section 501(c)(3) of the Code.

Please call us at the telephone number listed above if you have any questions regarding this matter. Have your Employer Identification Number and a copy of your most recent response available when you call.

Letter 4587 (DO/CG)

ROYAL POINCIANA PLAYHOUSE

Sincerely,

A handwritten signature in black ink, appearing to read "Lois G. Lerner". The signature is written in a cursive, flowing style.

Lois G. Lerner
Director, Exempt Organizations