

Internal Revenue Service

Date: July 20, 2004

Nashville Film Festival
% Michael Catalano
PO Box 24330
Nashville, TN 37202-4330

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

Person to Contact:

Ms. Dalton 31-07967
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:

23-7258049

Dear Sir or Madam:

This is in response to the amendment to your organization's Articles of Incorporation filed with the state on May 5, 2004. We have updated our records to reflect the name as indicated above.

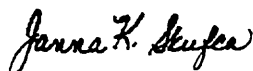
In November 1973 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

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