

Internal Revenue Service  
Director, Exempt Organizations  
Rulings and Agreements

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

Date: December 3, 2002

Utah Partnership for Education, Inc.  
& Bruce E Babcock  
170 South Main St Ste 1500  
Salt Lake City, UT 84101

Person to Contact - ID#:  
Felicia Johnson - 31-04013  
Contact Telephone Numbers:  
512-263-3678 Phone  
513-263-4513 Fax  
Federal Identification Number:  
87-0479844

Dear Sir or Madam:

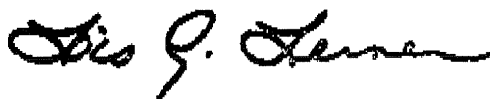
Per our determination letter dated June 18, 1991, you were held to be exempt from Federal Income Tax under the provisions of section 501(c)(3) of the Internal Revenue Code.

You recently furnished us information that The Utah Partnership for Educational and Economic Development merged with The Utah Partnership Foundation on August 7, 2002. The Utah Partnership Foundation has changed its name to Utah Partnership for Education, Inc. Based on the information submitted, we have determined that the merger does not affect your exempt status. The organization will continue using Employer Identification Number 87-0479844.

Please let us know about any further changes in the character, purposes, method of operation, name or address of your organization.

If you have any questions regarding this matter, please contact the person whose name and telephone number appear in the heading of this letter.

Sincerely,



Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements

Enclosure