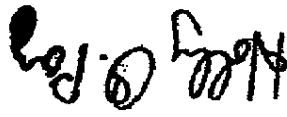


Enclosure: Publication 4221-PC

Holly O. Paz  
Director, Exempt Organizations  
Rulings and Agreements



Sincerely,

ARIA SCHOOL OF MUSIC & ART

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records. Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter. Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Dear Applicant:

Employer Identification Number: 45-2529468  
DIN: 17053336331021  
Contact Person: LOUIS R JOHNSON  
Contact Telephone Number: (877) 829-5500  
Accounting Period Ending: December 31  
Public Charity Status: 509(a)(2)  
FORM 990 Required: Yes  
Effective date of exemption: June 14, 2011  
Contribution Deductibility: Yes  
Addendum Applies: No

ID# 95135

Date: SEP 26 2012

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