



The Royal Poinciana Playhouse Foundation

221 Ocean Terrace
Palm Beach, Florida 33480
561-840-0696 (seasonal)
Montauk: 631-238-5445 (seasonal)
efax: 631-614-4319

March 28th, 2012

Internal Revenue Service
TE/GE FE:T:EO:RA:D Group 7888
4330 Watt Ave., SA 7888
Sacramento, CA 95821
Attn: Margarita Barragan

Re: Answer to Information request forming part of Form 1023

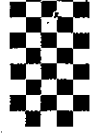
Dear Sirs:

Attached please find the above referenced document with supporting documents.

Please be confident that in forming the Royal Poinciana Playhouse Corporation that I committed to establishing it as a 501(c)(3) operating foundation and not as a public charity.

Sincerely Yours,

Robert A. Ficalora
President, CEO, Managing Director
Royal Poinciana Playhouse Foundation



FAX

Department of the Treasury Internal Revenue Service

*90 day
letter*



Confidentiality Notice

This communication is intended for the sole use of the individual to whom it is addressed and may contain information that is privileged, confidential, and exempt from disclosure under applicable law. If the reader of this communication is not the intended recipient, or the employee or agent for delivering the communication to the intended recipient, you are hereby notified that any dissemination, distribution, or copying of this communication may be strictly prohibited.

If you have received this communication in error, please notify the sender immediately by telephone call and return the communication to the fax number you will be given, then destroy the document(s). Thank you!

Date December 7, 2011

Number of pages including cover sheet 6

TO: Margaret G. Axelrod	
Phone	(212) 315-5575
Fax Phone	(212) 977-5133

FROM:	M. Denise Barragan
	4330 Watt Avenue, SA7888
	Sacramento, CA 95821
Phone	(916) 974-5071
Fax Phone	(916) 974-5911

(90 day suspense letter to follow by mail)

RE: Royal Poinciana Playhouse Foundation, Inc.

REMARKS: Urgent For your review Reply ASAP Please Comment

We are providing the enclosed material under the provisions of a Power of Attorney we have on file for you. For your convenience the name of the taxpayer(s) is listed above.

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

Sincerely,

M. Denise Barragan

Internal Revenue Service
4330 Watt Avenue, SA 7888
Sacramento, CA 95821-7021

Department of the Treasury

Revised

Date: May 3, 2011

Royal Poinciana Playhouse Foundation, Inc.
221 Ocean Terrace
Palm Beach, FL 33480

Employer Identification Number:
27-2054146

Person to Contact – Group #:
M. Denise Barragan – EO 7888
ID# 0507072


Contact Telephone Numbers:
(916) 974-5071 Phone
(916) 974-5911 Fax

Response Due Date:
May 24, 2011

Dear Sir or Madam:

We need more information before we can complete our consideration of your application for exemption. Please provide the information requested on the enclosure by the response due date shown above. Your response must be signed by an authorized person or an officer whose name is listed on your application. Also, the information you submit should be accompanied by the following declaration:

Under penalties of perjury, I declare that I have examined this information, including accompanying documents, and, to the best of my knowledge and belief, the information contains all the relevant facts relating to the request for the information, and such facts are true, correct, and complete.


Signature _____ Date 5/24/11

To facilitate processing of your application, **please attach a copy of this letter to your response.** This will enable us to quickly and accurately associate the additional documents with your case file.

If we do not hear from you within that time, we will assume you no longer want us to consider your application for exemption and will close your case. As a result, the Internal Revenue Service will treat you as a taxable entity. If we receive the information after the response due date, we may ask you to send us a new application.

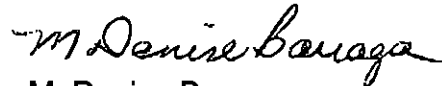
In addition, if you do not respond to the information request by the due date, we will conclude that you have not taken all reasonable steps to complete your application for exemption. Under Code section 7428(b)(2), you must show that you have taken all the reasonable steps to obtain your exemption letter under IRS procedures in a timely manner and exhausted your administrative remedies before you can pursue a declaratory judgment. Accordingly, if you fail to timely provide the information we need to enable us to act on your application; you may lose your rights to a declaratory judgment under Code section 7428.

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

Page 2

Royal Poinciana Playhouse Foundation, Inc.
27-2054145

Sincerely yours,



M. Denise Barragan
Exempt Organizations Specialist

Enclosure:
Information Request

PLEASE ATTACH A COPY OF THIS LETTER TO ALL CORRESPONDENCE.

Please mail the information requested in this letter to the following address:

Internal Revenue Service
Attn: M. Barragan; Stop SA 7888
4330 Watt Avenue
Sacramento, CA 95821

Additional Information Requested:

PLEASE IDENTIFY ALL RESPONSES WITH THE NUMBER OF THE INQUIRY

01. Based on your revised financial statements, Part IX, page 9 of form 1023, your organization expect that your annual gross receipts average or will average more than \$10,000 per year for the first four years in existence, therefore the \$400.00 User fee you have already paid is insufficient. You will need to pay a User fee of \$850.00 total. Please submit a cashier's check or money order, payable to the United State's Treasury for the amount of \$450.00 (four hundred and fifty dollars).
02. To be considered for tax-exempt status under section 501(c)(3), an organization must be both organized and operated exclusively for one or more of the purposes specified in that section. Also, its activities must be restricted to those permitted a section 501(c)(3) organization and its assets in operation and upon dissolution must be permanently dedicated to a section 501(c)(3) purpose.

Your organizational document does not meet the organizational test of section 501(c)(3) and, therefore, must be amended. It will be necessary for you to amend your articles of incorporation.

Article III-Purpose needs to say:

This corporation is organized and operated exclusively for charitable and educational purposes within the meaning of section 501(c)(3) of the Internal Revenue Code. More specifically it will either in law or in equity, take title to, maintain, and operate the Royal Poinciana Playhouse at the Royal Poinciana Plaza located on Cocoanut Row in the Town of Palm Beach, Palm Beach County, as a theater for the performing and/or visual arts and for lectures, special events or other educational and charitable purposes.

Royal Poinciana Playhouse Foundation, Inc.
27-2054145

02. (Con't)

Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue law) or (b) by a corporation contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code of 1986 (or corresponding provision of any future United States Internal Revenue Law.

Upon the dissolution of this corporation, assets shall be distributed to the Town of Palm Beach, a tax exempt municipal corporation for public purposes.

Amendments made by corporations must be endorsed and/or filed by the appropriate state officer.

Please submit a copy of the endorsed amendment as soon as you receive it from the appropriate state agency.

03. In your Narrative of Activities provided with your revised application on October 14, 2011, you indicate that your organization's activities will be two fold. You stated: "We are requesting the division of the 12 acre Poinciana Plaza property to separate about 2 acres along the waterfront that contain (N to S) a small waterfront parking area next to the planned new \$98 million Flagler Memorial Bridge replacement, the Playhouse and "Celebrity Room" with terrace overlooking Lake Worth, a small Former doctor's office building, a covenant protected Mysore fig tree, and the ground between the Mysore and the theater to use to construct the Palm Beach Ezio Pinza theater. The proposal will be presented in detail to all interested parties who have been or will be contacted."

You go on to indicate in your application "When the Royal Poinciana Playhouse and appurtenances are donated to the foundation, the Palm Beach Ezio Pinza Theater will be built while the Playhouse is being renovated. " "Revenue generated from the operation and rental of the Palm Beach Ezio Pinza Theater."

Clarify for me what exactly will be your activities. With regards to the Royal Poinciana Playhouse, what will the activities be and who will conduct them? When will they be conducted?

Also, tell me about the renovations of the Playhouse.

- a. With regards to the renovation, will your organization entertain bids from construction firms? If yes, how may bids will be submitted?
- b. If you entertain bids, what criteria is followed when you choose a construction firm(s)?

Will the facility be operated, managed by your organization or by another organization?

- a. If the facility will not be managed by you, please answer the following:
 - Explain how you chose, or will choose, a manager.
 - Will you submit requests for bids to any other entities? If you do, please provide a copy of sample request. If you will not, please explain the factors which influenced

Royal Poinciana Playhouse Foundation, Inc.
27-2054145

03. (Con't)

your decision to select only examine one manager.

- How many facilities does your manager currently manage?
 - If your facility will be managed by anyone other than yourself, please disclose the names of the principal shareholders, directors, and officers of the manager. Also include a brief resume for each person.
- b. If you are a party to a management contract, please answer the following:
- What is the contract term?
 - If you terminate the contract for any reason, are you required to make payment to the manager? When and under what conditions can you terminate the agreement?
 - How much may the manager spend each year on its own discretion?
 - Who sets the budget, you or the manager?
 - Explain how the manager is compensated? Is the manager compensated by a percentage of the net profits?
 - What percentage of the management fee is fixed?

With regards to the Palm Beach Ezio Pinza theater, please tell me about this activity. You indicate "Revenue generated from the operation and rental of the Palm Beach Ezio Pinza Theater." Your goal is to obtain space to build this theater and to operate and rent it.

First tell me more about this theater. Is it a movie theater? Is it a building or outdoor area in which plays and other dramatic performances are given? Would it be in direct competition with the playhouse? Please explain what type of business it would conduct.

Also, tell me how it differs from the Royal Poinciana Playhouse in its activities and how what you do there is different from what you would do at the Palm Beach Ezio Pinza theater. Who would conduct the activity?

For this activity answer the same questions about whether you would hire a manager to conduct it and also the same questions regarding builders to construct it as listed above. Why was the income from this activity treated as Other Revenue and as Exempt Function Income? This doesn't make sense. Tell me about the rental income. Who would rent the theater?

04. Your application only lists one member of your governing body, Mr. Ficalora.

Section 1.501(c)(3)-1(d)(1)(ii) of the Income Tax Regulations states that an organization which serves private interests rather than public purposes do not qualify for exempt status. To ensure that your organization will serve public interests, you should modify your Board of Directors and officer positions to place control of the organization in the hands of unrelated individuals selected from the community you will serve.

Please submit names and qualifications of the new board members, as well as a statement signed and dated by each that they will take an active part in your operations.

Royal Poinciana Playhouse Foundation, Inc.
27-2054145

05. In your response to item #1, Part VII, page 5 of form 1023, you responded "No", yet you included Schedule G in which you responded that yes you were the successor to a for-profit organization. I understand from talking with your representative that the confusion stems from the fact that the Royal Poinciana Playhouse was at one time a for-profit business.

Has the Playhouse currently been operating as a for-profit business? Is your organization purchasing the Playhouse and property from Mr. Sidney Spiegel and if so, please provide a certified appraisal showing the FMV of all assets and liabilities at time of exchange. Provide a copy of the agreements of sale or transfer. Please be sure to include the documentation listing all restrictions placed on the use or sale of the assets.

06. Does your organization have a website? If so, please provide the web site address.
07. In your response to Parts X, pages 10 & 11, you are requesting to be a Private Operating Foundation. Private foundations receive their income from one or two sources whereas a public charity receives its income mainly from the general public, government and other public charities.

A private operating foundation must engage directly in the active conduct of charitable, religious, or educational activities. Directly for the active conduct means those distributions must be used by the foundation itself to carry on the active conduct of the programs for which the foundation is organized and operated. Grants made by a foundation to assist another organization conduct its activities are considered indirect rather than direct even though they may further the exempt purposes of the grantor. Similarly, grants to individuals are also indirect unless they occur in the context of a program in which the foundation itself has significant involvement. A private operating foundation must spend at least 85% of its adjusted net income or its minimum investment return, whichever is less, directly for the active conduct of its exempt purposes

In your responses to items 4a-e, Part VIII, page 6 of form 1023, you indicated that your organization will conduct fundraising which will include mail, personal, foundation grant, phone, and government grant solicitations as well as accept donations on your website.

If you will be receiving funds from public sources perhaps your organization is more like a public charity foundation status than a private operating foundation. Please explain why and how your organization qualifies as a private operating foundation.

February 26th, 2012

Information request forming part of Form 1023

The Royal Poinciana Playhouse Foundation, Inc. EIN 27-2054146

The following information is provided in satisfaction of the attached letter by IRS reviewer M. Denise Barragan dated May 3, 2011 (revised December 7, 2011).

Paragraph 01.; 1023 Part IX, page 9, anticipated receipts and user fee.

We affirm our expectations and enclose a certified check for \$450.00 (four hundred and fifty dollars).

Paragraph 02.: Amendment to organizational document at Art III - Purpose

Articles of Amendment were filed with the Florida Department of State, Division of Corporations in satisfaction of the recommended changes. A copy of the endorsed amendment by the Florida Department of State has been forwarded to you and is attached.

Paragraph 03.; Activities of The Poinciana Playhouse and The Ezio Pinza Theater.

The activities of the Foundation will be to restore what in 1958 founding Royal Poinciana Playhouse President Frank J. Hale repeatedly referred to as "the most fabulous show place under the sun", now to also include the out-of-door Palm Beach Ezio Pinza Theater. Dr. Jim Volz, one of America's leading theater consultants with over three decades of work with theater, dance, music, museum and arts center management, has been providing assistance.

After the necessary renovations and construction, Mr. Robert A. Ficalora will remain President and hire a producing director like Mr. Hale's co-founder Paul Crabtree. Staff will be hired to operate the Playhouse on the customary ten week season of theatrical performances. The off-season schedule, and the schedule for the out-of-door Palm Beach Ezio Pinza Theater, will be less constrained and be more varied.

Para 03. a.&b. - Renovations to the Playhouse

a.) Yes, the foundation will entertain bids for each phase of all renovation and construction.

b.) The criteria to be followed in choosing construction firms will be a satisfactory interviews, past accomplishments, and price.

Para 04. a.&b. - Facility Management

a.) n/a the facility will be operated exclusively by the Royal Poinciana Playhouse Foundation corporation.

b.) n/a the foundation is not party to a management contract.

Paragraph 04.; Governing body of the Royal Poinciana Playhouse Foundation.

The foundation currently has two board members, Dr. Elliot Klorfein and Gail Amelia Shoentag. The community made clear that it wants its theater back and we will have work to do and money to raise. Mr. Ficalora feels that approaching the Palm Beach community for new board members prior to recovering the property is premature.

Paragraph 05.; Current operation of the Playhouse

The Royal Poinciana Playhouse is not currently operating; it closed in 2003

Paragraph 06.; Yes. It is www.royalpoincianaplayhouse.org

Paragraph 07.; No fundraising has occurred yet.

Mr. Ficalora and his team are confident that the foundation will receive the property as a donation. When the Playhouse Foundation's application for tax-exempt status as an operating foundation is approved, formal negotiations will start with the Town of Palm Beach, Mr. Sidney Spiegel, The Sterling Group and the Florida Department of Transportation.

We are presenting a win-win proposal for the Palm Beach community and the Town government and financially interested parties. This can be accomplished without expending a significant amount of additional money. The 12.2 acre property that includes the Playhouse was appraised at \$22.5 million in 2003 with taxes of \$615,551. The more heavily locally taxed waterfront parcels will be transferred. Mr. Spiegel and the Sterling Group will benefit from the 50% of adjusted gross income deduction with provision for carry over for donating to an operating foundation. Furthermore, the restrictive covenants protecting the Playhouse and prohibiting new development on the Plaza property will be lifted.

Expanding the board of directors will begin after tax exempt status has been obtained and negotiations over the playhouse are underway. Donations will be sought for construction, renovation and operating costs when the property is held by the Royal Poinciana Playhouse Foundation corporation.

N10000007340

(Requestor's Name)

(Address)

(Address)

(City/State/Zip/Phone #)

PICK-UP WAIT MAIL

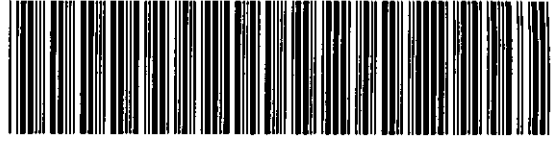
(Business Entity Name)

(Document Number)

Certified Copies _____ Certificates of Status _____

Special Instructions to Filing Officer:

Office Use Only



000217657710

Amend

01/23/12--01007--004 **35.00

FILED
2012 MAR 27 PM 4:32
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

DR
3/27/12



FLORIDA DEPARTMENT OF STATE
Division of Corporations

March 20, 2012

JEFF TOMBERG, ESQ
TOMBERG & HALPER, LLC
626 SW 4TH ST
BOYNTON BEACH, FL 33435

SUBJECT: THE ROYAL POINCIANA PLAYHOUSE FOUNDATION, INC.
Ref. Number: N1000007340

We have received your document for THE ROYAL POINCIANA PLAYHOUSE FOUNDATION, INC. and check(s) totaling \$35.00. However, the enclosed document has not been filed and is being returned to you for the following reason(s):

The document you submitted has been prepared pursuant to profit statutes (chapter 607, Florida Statutes). As the entity was originally filed as a nonprofit corporation, this document should be filed pursuant to chapter 617, Florida Statutes.

We are enclosing the proper form(s) with instructions for your convenience.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 245-6050.

Thelma Lewis
Document Specialist Supervisor

Letter Number: 012A00009793

www.sunbiz.org

Division of Corporations - P.O. BOX 6327 -Tallahassee, Florida 32314



JAN 26 2012

FLORIDA DEPARTMENT OF STATE
Division of Corporations

January 23, 2012

JEFF TOMBERG, ESQ
TOMBERG & HALPER, LLC
626 SW 4TH ST
BOYNTON BEACH, FL 33435

SUBJECT: THE ROYAL POINCIANA PLAYHOUSE FOUNDATION, INC.
Ref. Number: N10000007340

We have received your document for THE ROYAL POINCIANA PLAYHOUSE FOUNDATION, INC. and check(s) totaling \$35.00. However, the enclosed document has not been filed and is being returned to you for the following reason(s):

The document must be signed by the chairman, any vice chairman of the board of directors, its president, or another of its officers.

You need to have the print made larger in the information provided on page 3 of 4. When this is imaged it will not be too small read.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 245-6903.

Cheryl Coulliette
Regulatory Specialist II

Letter Number: 512A00001578

RECEIVED

12 MAR 20 AM 8:26

2012
CORPORATION
TALLAHASSEE, FLORIDA

www.sunbiz.org

Division of Corporations - P.O. BOX 6327 -Tallahassee, Florida 32314

COVER LETTER

TO: Amendment Section
Division of Corporations

NAME OF CORPORATION: The Royal Poinciana Playhouse Foundation, Inc.

DOCUMENT NUMBER: N10000007340

The enclosed *Articles of Amendment* and fee are submitted for filing.

Please return all correspondence concerning this matter to the following:

Jeff Tomberg, Esq.

(Name of Contact Person)

Tomberg & Halper, LLC

(Firm/ Company)

626 S.E. 4th Street

(Address)

Boynton Beach, Florida 33435

(City/ State and Zip Code)

bobfic@montauk.com

E-mail address: (to be used for future annual report notification)

For further information concerning this matter, please call:

Jeff Tomberg

(Name of Contact Person)

at (**561**) **737-1345**

(Area Code & Daytime Telephone Number)

Enclosed is a check for the following amount made payable to the Florida Department of State:

- \$35 Filing Fee Certificate of Status enclosed)
- \$43.75 Filing Fee & Certified Copy (Additional copy is enclosed)
- \$43.75 Filing Fee & Certified Copy (Additional Copy is enclosed)
- \$52.50 Filing Fee Certificate of Status Certified Copy enclosed)

Mailing Address

Amendment Section
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

Street Address

Amendment Section
Division of Corporations
Clifton Building
2661 Executive Center Circle
Tallahassee, FL 32301

Tomberg & Halper, LLC



Attorneys at Law

Jeff Tomberg
Board Certified Civil Trial Attorney

Dean R. Halper
Florida and New York Bar

Steven J. Tornberg
(Of Counsel)

626 S.E. 4th Street
Boynton Beach, FL 33435

Arnold Yablin
Florida and New York Bar
(Of Counsel)

February 9, 2012

Florida Department of State
Division of Corporations
ATTN: CHERYL COULLIETTE
PO Box 6327
Tallahassee, FL 32314

RE: The Royal Poinciana Playhouse Foundation, Inc.
Ref. No. N10000007340

Dear Ms. Coulliette:

Please find enclosed a copy of your cover letter to our office regarding the above referenced Corporation. I have enclosed the corrected documents requested and have already paid the filing fee for same.

Should you have any questions or concerns, please contact us.

Very Truly Yours,

Michelle R. Guarneiri
Legal Assistant to Jeff Tomberg

encl

RECEIVED
FEB 13 AM 8:18
TALLAHASSEE, FLORIDA

Toll Free
(800)878-7213

Palm Beach
(561)737-1345
(561) 498-5833

Broward
(954) 428-6733

Fomberg & Halper, LLC



Attorneys at Law

Jeff Tomberg
Board Certified Civil Trial Attorney

Dean R. Halper
Florida and New York Bar

Steven J. Tornberg
(Of Counsel)

626 S.E. 4th Street
Boynton Beach, FL 33435

Arnold Yablin
Florida and New York Bar
(Of Counsel)

January 17, 2012

Amendment Section
Division of Corporations
Clifton Building
2661 Executive Center Circle
Tallahassee, FL 32301


RE: The Royal Poinciana Playhouse Foundation
Document No. N10000007340

Dear Sirs:

Please find enclosed the Amendment to the Articles of Incorporation related to the above referenced entity. I have also enclosed a check in the amount of \$35.00 for filing fees for same.

Please do not hesitate to contact our office should you have any questions or concerns.

Very Truly Yours,

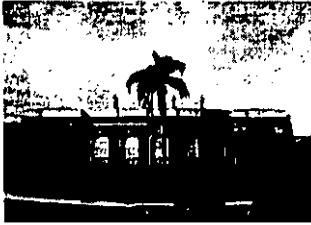

Michelle R. Guarneiri
Legal Assistant to Jeff Tomberg

encl

Toll Free
(800)878-7213

Palm Beach
(561)737-1345
(561) 498-5833

Broward
(954) 428-6733



The Royal Poinciana Playhouse Foundation

221 Ocean Terrace
Palm Beach, Florida 33480
561-840-0696 (seasonal)
Montauk: 631-238-5445 (seasonal)
efax: 631-614-4319

March 22nd, 2012

Annette Ramsey
Amendments Section
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32301

Re: The Royal Poinciana Playhouse Foundation, Inc., Articles of Amendment

Dear Ms. Ramsey,

You should be in possession of two copies of Articles of Amendment (and check) that were forwarded to you a few days ago containing an incorrect address on page 3 of 4. Corrected copies are enclosed; please swap out these pages, stamp the Articles in your files sending me a copy, and fax me a copy to 631-614-4319.

Thanks you,

Robert A. Ficalora
President, CEO, Managing Director
Royal Poinciana Playhouse Foundation

RECEIVED
DIVISION OF CORPORATIONS
TALLAHASSEE, FLORIDA

12 MAR 27 AM 9:14

COVER LETTER

TO: Amendment Section
Division of Corporations

NAME OF CORPORATION: The Royal Poinciana Playhouse Foundation, Inc.

DOCUMENT NUMBER: N10000007340

The enclosed *Articles of Amendment* and fee are submitted for filing.

Please return all correspondence concerning this matter to the following:

Robert A. Ficalora

(Name of Contact Person)

Royal Poinciana Playhouse Foundation, Inc.

(Firm/ Company)

221 Ocean Terrace

(Address)

Palm Beach, FL 33480

(City/ State and Zip Code)

bobfic@montauk.com

E-mail address: (to be used for future annual report notification)

For further information concerning this matter, please call:

Bob Ficalora

(Name of Contact Person)

at (**360**) **485-2691**

(Area Code & Daytime Telephone Number)

Enclosed is a check for the following amount made payable to the Florida Department of State:

- \$35 Filing Fee
- \$43.75 Filing Fee & Certificate of Status
- \$43.75 Filing Fee & Certified Copy (Additional copy is enclosed)
- \$52.50 Filing Fee Certificate of Status Certified Copy (Additional Copy is Enclosed)

Mailing Address

Amendment Section
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

Street Address

Amendment Section
Division of Corporations
Clifton Building
2661 Executive Center Circle
Tallahassee, FL 32301

FILED

2012 MAR 27 PM 4: 32

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Articles of Amendment
to
Articles of Incorporation
of

Royal Poinciana Playhouse Foundation, Inc.

(Name of Corporation as currently filed with the Florida Dept. of State)

N10000007340

(Document Number of Corporation (if known))

Pursuant to the provisions of section 617.1006, Florida Statutes, this *Florida Not For Profit Corporation* adopts the following amendment(s) to its Articles of Incorporation:

A. If amending name, enter the new name of the corporation:

_____ *The new name must be distinguishable and contain the word "corporation" or "incorporated" or the abbreviation "Corp." or "Inc." "Company" or "Co." may not be used in the name.*

B. Enter new principal office address, if applicable:

(Principal office address MUST BE A STREET ADDRESS)

C. Enter new mailing address, if applicable:

(Mailing address MAY BE A POST OFFICE BOX)

D. If amending the registered agent and/or registered office address in Florida, enter the name of the new registered agent and/or the new registered office address:

Name of New Registered Agent: CAPITOL CORPORATE SERVICES, INC

155 Office Plaza Dr. Suite A

(Florida street address)

New Registered Office Address:

Tallahassee

(City)

Florida 32301

(Zip Code)

New Registered Agent's Signature, if changing Registered Agent:

I hereby accept the appointment as registered agent. I am familiar with and accept the obligations of the position.

Gayle Windle

Digital Signon by Gayle Windle
2711mGayle Windle -mC-Appl-Corporate Services,
email address: 8884mCWindle@CapitolServices.com, oBUS
Date: 2012 03 27 14 59 08 -0500

Signature of New Registered Agent, if changing

Gayle Windle

Signature of New Registered Agent, if changing

If amending the Officers and/or Directors, enter the title and name of each officer/director being removed and title, name, and address of each Officer and/or Director being added:
(Attach additional sheets, if necessary)

Please note the officer/director title by the first letter of the office title:
P = President; V= Vice President; T= Treasurer; S= Secretary; D= Director; TR= Trustee; C = Chairman or Clerk; CEO = Chief Executive Officer; CFO = Chief Financial Officer. If an officer/director holds more than one title, list the first letter of each office held. President, Treasurer, Director would be PTD.

Changes should be noted in the following manner. Currently John Doe is listed as the PST and Mike Jones is listed as the V. There is a change. Mike Jones leaves the corporation, Sally Smith is named the V and S. These should be noted as John Doe, PT as a Change, Mike Jones, V as Remove, and Sally Smith, SV as an Add.

Example:

Change PT John Doe
 Remove V Mike Jones
 Add SV Sally Smith

<u>Type of Action</u> (Check One)	<u>Title</u>	<u>Name</u>	<u>Address</u>
1) <input type="checkbox"/> Change <input checked="" type="checkbox"/> Add <input type="checkbox"/> Remove	<u>President</u>	<u>Robert A. Ficalora</u>	<u>221 Ocean Terrace</u> <u>Palm Beach, FL 33480</u>
2) <input type="checkbox"/> Change <input type="checkbox"/> Add <input type="checkbox"/> Remove	_____	_____	_____
3) <input type="checkbox"/> Change <input type="checkbox"/> Add <input type="checkbox"/> Remove	_____	_____	_____
4) <input type="checkbox"/> Change <input type="checkbox"/> Add <input type="checkbox"/> Remove	_____	_____	_____
5) <input type="checkbox"/> Change <input type="checkbox"/> Add <input type="checkbox"/> Remove	_____	_____	_____
6) <input type="checkbox"/> Change <input type="checkbox"/> Add <input type="checkbox"/> Remove	_____	_____	_____

E. If amending or adding additional Articles, enter change(s) here:
(attach additional sheets, if necessary). (Be specific)

Article III - Purpose needs to say: This corporation is organized and operated exclusively for charitable and educational purposes within the meaning of section 501(c)(3) of the Internal Revenue Code. More specifically it will either in law or in equity, take title to, maintain, and operate the Royal Poinciana Playhouse located on Royal Poinciana Way in the Town of Palm Beach, Palm Beach County, as a theater for the performing and/or visual arts and for lectures, special events or other educational or charitable purposes. Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on by (a) by a corporation exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding provisions of any future United States Internal Revenue law), or (b) by a corporation contributions to which are deductible under section 170(c)(2) of the Internal Revenue code of 1986 (or corresponding provision of any future United States Internal Revenue Law). Upon dissolution of the corporation, assets shall be distributed to the Town of Palm Beach, a tax exempt municipal corporation for public purposes.

CAF

F. If an amendment provides for an exchange, reclassification, or cancellation of issued shares, provisions for implementing the amendment if not contained in the amendment itself:
(if not applicable, indicate N/A)

N/A

CAF

The date of each amendment(s) adoption: 3/19/2012

Effective date if applicable: _____
(no more than 90 days after amendment file date)

Adoption of Amendment(s) **(CHECK ONE)**

- The amendment(s) was/were adopted by the members and the number of votes cast for the amendment(s) was/were sufficient for approval.
- There are no members or members entitled to vote on the amendment(s). The amendment(s) was/were adopted by the board of directors.

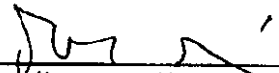
Dated March 19, 2012

Signature Robert Ficalora
Digitally signed by Robert Ficalora
DN: cn=Robert Ficalora, o=Royal Pharmacare Foundation, Inc, ou=Pharhouse
email=bfic@montau.com, c=US
Date: 2012.03.27 15:08:27 -0500

(By the chairman or vice chairman of the board, president or other officer-if directors have not been selected, by an incorporator - if in the hands of a receiver, trustee, or other court appointed fiduciary by that fiduciary)

Robert A. Ficalora
(Typed or printed name of person signing)

Founder, President
(Title of person signing)


(By a director, president or other officer - if directors or officers have not been

From: (214) 691-0331
 Helen Ficalora Dallas til may 15th
 Helen Ficalora Dallas til may 15th
 2922 Lovers Lane

Origin ID: TRLA



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Dallas, TX 75225

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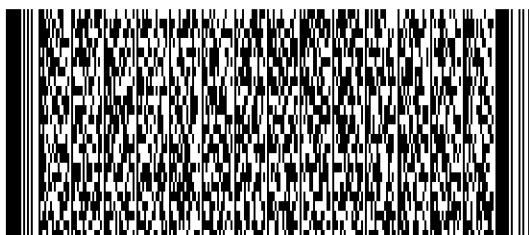
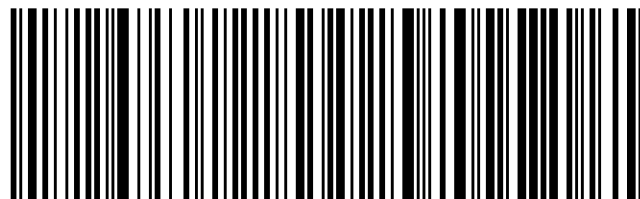
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Purchaser: THE ROYAL POINCIANA PLAYHOUS
Purchaser Account: 2000060711793
Operator I.D.: bx001723

January 20, 2012

PAY TO THE ORDER OF ***UNITED STATES TREASURY***

Four hundred fifty dollars and no cents

\$450.00

WELLS FARGO BANK, N.A.
6900 SNIDER PLZ
DALLAS, TX 75205
FOR INQUIRIES CALL (480) 394-3122

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CASHIER'S CHECK

6846201594

Operator I.D.: bx001723

January 20, 2012

PAY TO THE ORDER OF ***UNITED STATES TREASURY***

Four hundred fifty dollars and no cents

\$450.00

WELLS FARGO BANK, N.A.
8900 SNIDER PLZ
DALLAS, TX 75205
FOR INQUIRIES CALL (480) 394-3122

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