

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

DEPARTMENT OF THE TREASURY

Date: **NOV 05 2004**

BOSTON EDUCATION SKILLS & TRAINING  
CORP  
C/O SUZANNE M BUMP  
MCDEVITT & BUMP PC  
10 FORBES RD W  
BRAintree, MA 02184-0000

Employer Identification Number:  
20-0917822  
DLN:  
17053174047034  
Contact Person:  
ELIZABETH L HOFACRE ID# 31387  
Contact Telephone Number:  
(877) 829-5500

Accounting Period Ending:  
December 31  
Public Charity Status:  
170(b)(1)(a)(vi)  
Form 990 Required:  
Yes  
Effective Date of Exemption:  
March 25, 2004  
Contribution Deductibility:  
Yes  
Advance Ruling Ending Date:  
December 31, 2008

Dear Applicant:

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. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of your exemption and ends with advance ruling ending date shown in the heading of the letter.

Shortly before the end of your advance ruling period, we will send you Form 8734, Support Schedule for Advance Ruling Period. You will have 90 days after the end of your advance ruling period to return the completed form. We will then notify you, in writing, about your public charity status.

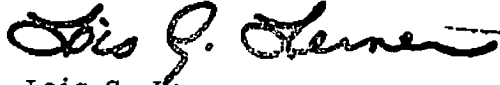
Please see enclosed Information for Exempt Organizations Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

Letter 1045 (DO/CG)

BOSTON EDUCATION SKILLS & TRAINING

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in cursive script, appearing to read "Lois G. Verner".

Lois G. Verner  
Director, Exempt Organizations  
Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c)(3)  
Form 872-C