

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

DEPARTMENT OF THE TREASURY

MAR 31 2004

Date:

COMPANY ONE INC
19 LITTELL RD
BROOKLINE, MA 02446

Employer Identification Number:
04-3444644

DLN:

17053073726034

Contact Person:

ADAM R STANDEN

ID# 31124

Contact Telephone Number:

(877) 829-5500

Public Charity Status:

70(b)(1)(A)(vi)

Dear Applicant:

Our letter dated FEBRUARY 1999, stated you would be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, and you would be treated as a public charity during an advance ruling period.

Based on our records and on the information you submitted, we are pleased to inform you that our letter dated JULY 19, 2003 in which you were presumed to be a private foundation is hereby superseded. You are exempt under section 501(c)(3) of the Code, and you are classified as a public charity under the Code section listed in the heading of this letter.

Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, (800) 829-3676. Information is also available on our Internet Web Site at www.irs.gov.

If you have general questions about exempt organizations, please call our toll-free number shown in the heading between 8:00 a.m. - 6:30 p.m. Eastern time.

Please keep this letter in your permanent records.

Sincerely yours,



Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Letter 1050 (DO/CG)