

**Internal Revenue Service**

**Date:** July 16, 2004

JFYNetWorks  
125 Tremont St  
Boston, MA 02108-4713

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

**Person to Contact:**

Ms. K. Hilson 31-07340  
Customer Service Representative

**Toll Free Telephone Number:**

**8:00 a.m. to 6:30 p.m. EST**  
877-829-5500

**Fax Number:**

513-263-3756

**Federal Identification Number:**

04-2607239

Dear Sir:

This is in response to the amendment to your organization's Articles of Incorporation filed with the state on March 4, 2003. We have updated our records to reflect the name change as indicated above.

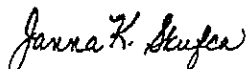
In July 1977 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Janna K. Skufca, Director, TE/GE  
Customer Account Services