

Internal Revenue Service

Date: October 5, 2004

The Boston Foundation for Sight
% Boston Eye Associates PC
464 Hillside Avenue Suite 205
Needham, MA 02494

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

Person to Contact:

Richard E. Owens 31-07974
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:

04-3150037

Dear Sir or Madam:

This is in response to your request of October 5, 2004, regarding your organization's tax-exempt status.

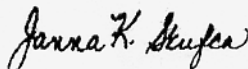
In September 1993 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

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



Form ST-2
Certificate of Exemption

Massachusetts
Department of
Revenue

Certification is hereby made that the organization herein named is an exempt purchaser under General Laws, Chapter 64H, sections 6(d) and (e). All purchases of tangible personal property by this organization are exempt from taxation under said chapter to the extent that such property is used in the conduct of the business of the purchaser. Any abuse or misuse of this certificate by any tax-exempt organization or any unauthorized use of this certificate by any individual constitutes a serious violation and will lead to revocation. **Willful misuse of this Certificate of Exemption is subject to criminal sanctions of up to one year in prison and \$10,000 (\$50,000 for corporations) in fines.** (See reverse side.)

BOSTON FOUNDATION FOR SIGHT
1244 BOYLSTON ST STE 202
CHESTNUT HILL MA
02467

EXEMPTION NUMBER E

043-150-037

ISSUE DATE

12/07/03

CERTIFICATE EXPIRES ON

12/07/08

NOT ASSIGNABLE OR TRANSFERABLE

COMMISSIONER OF REVENUE

ALAN LEBOVIDGE