

Internal Revenue Service**Date:** November 27, 2007HEARTH INC
1640 WASHINGTON ST
BOSTON MA 02118**Department of the Treasury**
P. O. Box 2508
Cincinnati, OH 45201**Person to Contact:**Ms. Sellers 17-53503
Customer Service Representative**Toll Free Telephone Number:**

877-829-5500

Federal Identification Number:

04-3206820

Group Exemption Number:

3461

Dear Sir or Madam:

This is in response to your request of November 27, 2007, regarding your organization's tax-exempt status.

In May 1994 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.

Based on the information supplied, we recognized the subordinates named on the list your organization submitted as exempt from federal income tax under section 501(c)(3) of the 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,

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations 1