

Internal Revenue Service

DEC 23 REC'D

Date: December 17, 2004

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

**VOLUNTEERS OF AMERICA OF MASSACHUSETTS
INC
441 CENTRE ST
JAMAICA PLAIN MA 02130-1831 416**

Person to Contact:
John Crawford 31-08343
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:
04-6004304
Group Exemption Number:
1736

Dear Sir or Madam:

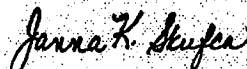
This is in response to your request of December 17, 2004, regarding your organization's tax-exempt status.

Your organization is exempt under section 501(c)(3) of the Code because it is included in a group ruling issued to Volunteers of America, Inc, located in Alexandria, Virginia.

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