

Sincerely,
 Fredrick Bailey,
 Accountant



COMMONWEALTH OF MASSACHUSETTS

Charles H. Elwell

Secretary of the State

August 17, 2004

DISREGARD EVERYTHING YOU RECEIVE FROM
THE COMMONWEALTH OF MASSACHUSETTS
RE: YOUR 2004 TAX RETURN

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Letter Number: 00000000000000000000

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This is a reminder to you that the 2004 tax return for the year 2004 must be filed by the date of the 2004 tax return. If you have not yet filed your 2004 tax return, you may be subject to a penalty for failure to file.

We request that you file your 2004 tax return as soon as possible. If you have not yet filed your 2004 tax return, you may be subject to a penalty for failure to file.

Section 677.4.22 of the 677.4.22, which requires that you file your 2004 tax return by the date of the 2004 tax return. If you have not yet filed your 2004 tax return, you may be subject to a penalty for failure to file.

Please send the original of this letter to the address listed below.

If you have any questions concerning this letter, please call the toll-free number 1-800-245-4000.

Respectfully,
Your obedient servant

Letter Number: 00000000000000000000