Internal Revenue Service

District Director

Entered in PCG

10 MetroTech Center 625 Fulton St., Brooklyn, NY 11201

Department of the Treasury

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Resolve Incorporated 1310 Broadway Somerville, MA 02144-7131 Date: JUN 2 1992

Person to Contact: Patricia Holub Contact Telephone Number: (718) 488-2333 EIN: 23-7413696

Dear Sir or Madam:

Reference is made to your request for verification of the tax exempt status of Resolve Incorporated.

A determination or ruling letter issued to an organization granting exemption under the Internal Revenue Code remains in effect until the tax exempt status has been terminated, revoked or modified.

Our records indicate that exemption was granted as shown below.

Sincerely yours,

Patricia Holub Manager, Customer Service Unit

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Name of Organization: Resolve Incorporated

Date of Exemption Letter: December 1981

Exemption granted pursuant to section 501(c)(3) of the Internal Revenue Code.

Foundation Classification (if applicable): Not a private foundation as you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

This organization is tax exempt under the group ruling Resolve Incorporated. Group Exemption Number 6009.