

Boston Church of Christ

300 Fifth Ave., 5th Floor
Waltham, MA 02451

September 12, 2005

Jennifer Chambers
4102 King Edward Drive
Orlando, FL 32826

Dear Ms. Chambers,

The Boston Church of Christ received your request for Form 1023 on August 12, 2005. As you may or may not know, the Boston Church of Christ was originally incorporated in 1958 as the Lexington Church of Christ. The Lexington Church of Christ obtained a determination letter from the IRS in March 1972 recognizing the church's exempt status. The church later changed its name to the Boston Church of Christ.

Under the IRS code, organizations who filed for exempt status before July 15, 1987 and who did not have a copy of their application on July 15, 1987 are not required to provide Form 1023 for public inspection. Upon receiving your letter, we in fact could not find the application (Form 1023) in our corporate files which was previously filed over thirty-three years ago by the Lexington Church of Christ.

This said, we have requested a copy of the church's Form 1023 from the IRS. The IRS communicated to us that Form 1023's are currently being converted to electronic format (from microfiche) and that they would be glad to provide this to us, although it could take up to 6-9 months to send the form. I have included a letter dated September 22, 2004 from the IRS recognizing the Boston Church as a 501(c)(3) tax exempt organization.

Sincerely,



David W. Adams, Esq.
Corporate Secretary

Internal Revenue Service

Date: September 22, 2004

The Boston Church of Christ
2 Sterling Road
N. Billerica, MA 01862

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

Person to Contact:

Ms. Edwards 31-07427
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:

04-2494881

Dear Sir or Madam:

This is in response to your request of September 22, 2004, regarding your organization's tax-exempt status.

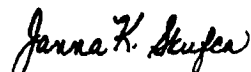
In March 1972 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(i) 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