

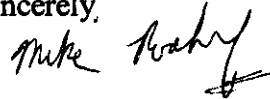
Please send only Chapter 11 payments to this address. Any response to correspondence that you receive from other offices of the Internal Revenue Service should be directed the appropriate office.

If you are an employer that is required to deposit employment taxes, it is important that you make all required deposits of current taxes timely. We may contact you if we determine that you are not meeting your current tax obligations.

Our records are currently showing post petition taxes due on your Form 941 Employer's Quarterly Federal Tax Return for period ending December 31, 2003 of \$ 3, 010.96 and on your Form 940 Employer's Annual Federal Unemployment (FUTA) Tax Return for period ending December 31, 2003 of \$ 183.72. These post-petition taxes are not part of your Chapter 11 plan and payment is expected outside of the plan. The Form 941 balance due should be paid in full no later than May 3, 2004 and the Form 940 balance due should be paid in full no later than May 10, 2004 to avoid additional penalty and interest accruals.

You should save this letter for future reference while making payments under your bankruptcy plan. If you have any questions about the status of your plan, please contact me at 617.316.2647. I can also be reached by mail using the above address for payments and by fax at 617.316.2605.

Sincerely,

A handwritten signature in black ink, appearing to read "Mike Rodkey", with a stylized flourish at the end.

Mike Rodkey  
Bankruptcy Specialist

cc: Attorney George Nader