Internal Revenue Service

Date: September 28, 2006

NASHUA RIVER WATERSHED
ASSOCIATION INC
592 MAIN ST
GROTON MA 01450-1230 923

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

Person to Contact:
Ms. Wallace 31-04021
Customer Service Specialist
Toll Free Telephone Number:
877-829-5500
Federal Identification Number:
23-7055674

Dear Sir or Madam:

This is in response to your request of September 28, 2006, regarding your organization's tax-exempt status.

In February 1970 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)(vi) 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

Janna K. Skufca, Director, TE/GE
Customer Account Services

Address any reply to: JFK Federal Bldg., Boston, Mass. 02203

US Treasury Department

TAX ID # 237 055674

District Director
Internal Revenue Service

Date: February 24, 1970

In reply refer to: AU:R:EO:FK

Nashua River Watershed Association, Inc.
West Groton Street
Groton, Mass. 01450

Purpose: Charitable

Address Inquiries to : J.F. Kennedy Bldg, P.O. Box 9122
Boston, Mass. 02203

Accounting Period Ending : December 31

Gentlemen:

On the basis of the information submitted, this office has determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. This determination assumes your operations will conform to those described in your exemption application. Any changes in operations should be immediately reported to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name or address.

In this letter we are not determining whether you are a private foundation as defined in the new section 509(a) of the Code. Your attention is invited to the new section 508(b) of the Code, which sets forth requirements for establishing that an organization exempt under section 501(c)(3) is not a private foundation. When procedures are developed to implement these new requirements, we will advise you how to proceed to notify the Internal Revenue Service if you do not believe yourself to be a private foundation.

For years, beginning prior to January 1, 1970, you are/~~are not~~ required to file the annual information return, Form 990-A. For subsequent years, please refer to the instructions accompanying the Form 990-A for that particular year to determine whether you are required to file. If filing is required, you must file the Form 990-A by the 15th day of the fifth month after the end of your annual accounting period.

Nashua River Watershed Association, Inc.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return Form 990-T. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business under section 511 of the Code. Contributions made to you are deductible by donors as provided in section 170 of the Code, as amended by the Tax Reform Act of 1969. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of sections 2055, 2106 and 2522 of the Code.

You are not liable for Federal Unemployment taxes. You are liable for Social Security Taxes only if you have filed Waiver of Exemption Certificate, SS-15, as provided in the Federal Insurance Contributions Act.

This is a determination letter.

Very truly yours,

William E. Williams

WILLIAM E. WILLIAMS
District Director