



Department of the Treasury  
Internal Revenue Service

EXHIBIT 57

ATTACH TO IRS FORM 1040 "NOT LIABLE"

ANDOVER, MA 05501

In reply refer to 0870620692  
Mar. 01, 2000 LTR 112C  
125-26-8956 199712 30 000 2  
Input Op: 0870700241 00500

Taxpayer Identification Number:  
Tax Period(s): Dec. 31, 1997

Form: 1040

Dear Taxpayer:

Our records show credits or payments totaling \$9,700.00 for the tax period ending Dec. 31,1997.

Please let us know if YOU Want your payment(s) applied to a different type of tax, tax period, or tax identification number. or it you want a refund.

To claim a REFUND OF PREPAID CREDITS, you must file your return within three years after its due date, including any approved extensions. (Prepaid credits are credits that are considered paid on the return due date. Examples are withheld tax, estimated tax payments, and federal tax deposits.)

To claim a refund (other than prepaid credits) when you AREN'T REQUIRED TO FILE A RETURN for the type of tax and tax period Shown above, you must file your claim(s) within two years of the payment date(s) To make your claim, writ. "Not Liable" across the front of the enclosed Form 1040. sign and date the form, and return it.

To claim a refund (other than prepaid credits) when you ARE REQUIRED TO FILE A RETURN for the type of tax and tax period shown above, you must file your claim(s) within three years of the payment date(s).

If you have any questions, please call us toll free at 1-800-829-1040. If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.  
Telephone Number ( ) \_\_\_\_\_ Hours \_\_\_\_\_

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