

Department of Administration DIVISION OF TAXATION One Capitol Hill Providence, RI 02908-5800

September 16, 1997

TO WHOM IT MAY CONCERN:

Re: AVERY PIANO COMPANY, INC.

It appears from our records that the abovenamed corporation has filed all of the required Business Corporation Tax Returns due to be filed and paid all taxes indicated thereon and is in good standing with this Division as of this date regarding any liability under the Rhode Island Business Corporation Tax Law.

This letter is issued pursuant to the request of the abovenamed corporation for the purpose of:

REINSTATING REVOKED CORPORATE CHARTER

Very truly yours,

R. Gary Clark Tax Administrator

Ernest A. DeAngeles Chief Revenue Agent

Corporations