

**Howard F. Seligman**  
Finance and Taxation

January 26, 2004

The Board of Directors  
Gnome Foundation  
401 Park Drive, 3 West  
Boston, MA 02115

Financial Statement for the Fiscal Year Ending September 30, 2003

Dear Board of Directors:

This is to forward the Balance Sheet and the Statement of Support, Revenue and Operating Expenses for the organization, Gnome Foundation for the year ending September 30, 2003. This statement is based on information I obtained from the books and records of the organization furnished to me by the management of the corporation.

The attached statement has been prepared in accordance with generally accepted accounting principles established by the AICPA. While this statement is only a review and not an audited financial statement, I know of no material differences between the figures represented here and those that would be shown on an audited statement.

If you should have any questions, please contact me at the numbers shown below.

Sincerely,

Howard F. Seligman

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