September 28, 2006

To Whom It May Concern:

The University of Massachusetts Boston is one of the five campuses of the University of Massachusetts, which is served by the University of Massachusetts Foundation, Inc., a private not-for-profit corporation having a 501(c)(3) identification number of 04-6013152.

The University of Massachusetts Boston is a state institution established, operated and maintained by the Commonwealth of Massachusetts under the provisions of Massachusetts General Laws, c. 75, and it performs essential government functions of a state institution of higher education within the meaning of sections 115(a) and 511(a)(2)(b) of the Internal Revenue Code. The University of Massachusetts Boston is recognized as an organization to which tax-deductible contributions can be made.

Sincerely,

Didier S. Bertola
Associate Vice President and Assistant Treasurer