TO WHOM IT MAY CONCERN:

The undersigned hereby certifies that she is the Associate Vice President for Sponsored Programs Administration in the Office of Research and Development at the University of Maryland, Baltimore and that she is authorized to execute this certificate.

I hereby certify that the status of the University of Maryland, Baltimore is the same as described in the ruling by the Internal Revenue Service in the determination letter dated October 17, 1972 (attached) and that such determination letter has not been withdrawn or revoked.

Sincerely,

___________________________

Jill A. Frankenfield
Associate Vice President
Sponsored Programs Administration
Office of Research and Development
Dear Mr. Beach:

This is in response to your September 28 letter concerning the tax exempt status of the above-named University.

Our records disclose that on November 11, 1942, the Regents of the University of Maryland, Baltimore, Maryland, was recognized as being entitled to exemption from Federal income tax as an agency of the State government and that contributions to it were deductible for Federal income tax purposes.

The name of the University appears on page 626 of our latest (revised to December 31, 1970) "Cumulative List" of organizations described in section 170(c) of the 1954 Code (organizations contributions to which are deductible).

We hope that this letter will be helpful for your purposes.

Sincerely yours,

[Signature]

Chief,
Technical Services Branch