DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
PHILADELPHIA, PA 19255

Date: April 7, 2014

Taxpayer: UNIVERSITY OF MASSACHUSETTS
TIN: 04-3167352
Tax Year: 2014

I certify that the above-named entity is a State, or political subdivision of a State, or an agency, instrumentality, or public educational organization of a State or political subdivision, which is exempt from U.S. tax under the Internal Revenue Code, and is a resident of the United States of America for purposes of U.S. taxation.

Nancy J. Aleello
Field Director, Accounts Management