



College of Charleston

Office of Research and Grants Administration

66 George Street
Charleston, South Carolina 29424-0001

November 15, 2005

TO WHOM IT MAY CONCERN:

The College of Charleston is a political subdivision of the state of South Carolina (see South Carolina Code of Laws, 1976, as amended, Sections 59-101-10 and 59-101-20) and as such, is not subject to Federal income tax under Section 115 of the Internal Revenue Code.

Sincerely,

Laurie P. Chamness
Director of Research & Grants Administration