

January 11, 2010

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,



Susan E. Anderson
Director
Office of Research & Grants Administration