

Internal Revenue Service

Date: January 30, 2006

UNIVERSITY OF CENTRAL FLORIDA
RESEARCH FOUNDATION INC
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ORLANDO, FL 32826

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:

Gregory Renier
ID #31-07231

Toll Free Telephone Number:

8:30 a.m. to 5:30 p.m. ET
877-829-5500

Federal Identification Number:

59-3086453

Dear Sir or Madam:

This is in response to the articles your organization submitted on November 6, 2005, regarding your name change. We have updated our files to reflect the change as indicated above.

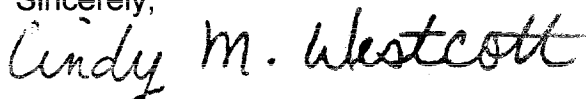
In December 1991 we issued a determination letter that recognized you as exempt from federal income tax. Our records indicate that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that you are also classified as a public charity under Sections 509(a)(1) and 170 (b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to you are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Cindy Westcott
Manager, EO Determinations