

August 1, 2006

Re: Club Affiliate Status and Insurance Coverage

To Whom It May Concern:

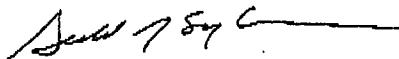
This letter will confirm that the University of Michigan Alumni Club of Greater Chicago is an affiliate organization chartered by the Alumni Association of the University of Michigan. We are recognized by the Internal Revenue Service as a 501(c)(3) not-for-profit organization (EIN 23-7206591).

The alumni activities conducted by the University of Michigan Alumni Club of Greater Chicago are an integral component of the Alumni Association of the University of Michigan's educational/not-for-profit mission.

Additionally, the University of Michigan Club of Greater Chicago, as a chartered affiliate of the Alumni Association of the University of Michigan, is covered under the University of Michigan's self-insurance policies (administered by the University's Office of Risk Management). Coverage begins immediately and is effective until such time as the University determines coverage is no longer applicable (such determination to be made annually) or until the club no longer meets the qualifications and requirements for being an officially chartered club of the Alumni Association. Please refer to the attached document for a complete list of coverage.

If you have any questions or require additional information, please do not hesitate to contact me at 800.847.4764 or jsigler@umich.edu.

Sincerely,



Gerald J. Sigler
Associate Executive Director

Internal Revenue Service

Department of the Treasury

District
Director

477 Michigan Ave., Detroit, Michigan 48226

* Alumni Association
The University of Michigan
4020 Administration Building
Ann Arbor, Michigan 48109

Person to Contact:
A. Echols
Telephone Number:
313-226-4004 (not toll free)
Refer Reply to:
RM:CS:AE
Date: APR 17 1979

*Gentlemen:

The records of this office disclose that on February 4, 1946, you were granted an exemption from Federal income tax under Section 101(6), since re-enacted as Section 501(c)(3) of the 1954 Internal Revenue Code as it was shown that you were organized and operated exclusively for charitable and educational purposes.

Based on the information you submitted, we have classified your organization as one that is not a private foundation as defined in section 509(a) of the Internal Revenue Code because you are an organization described in section 170(b)(1)(a)(iv).

Accordingly, you are not required to file Federal income tax returns so long as you retain your exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code, in which event you are required to file Form 990-T. You are required to file an information return, Form 990, annually on or before the 15th of the fifth month after the close of your annual accounting period. The failure to file the information return Form 990 by the day prescribed may subject you to a penalty of \$10.00 for each day during which such failure continues to a maximum of \$5,000.00.

You are not liable for Federal unemployment taxes. You are liable for social security taxes only if you file a certificate waiving exemption from taxes as provided in the Federal Insurance Contribution Act.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of section 2055, 2100 and 2522 of the Code.

A search of our records disclose that the Employer Identification number assigned to your organization is 23-7206591 and should be used on all future 990's and any correspondence addressed to Internal Revenue Service.

The above determination remains in full force and effect until otherwise modified by this office. In order to retain an exempt status, any changes in operation or in your character or purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name or address.

This is an affirmation letter.

Sincerely yours,

R. L. Plate
R.L. Plate
District Director