

PO Box 340029 Nashville, TN 37203-0029

THE UNITED METHODIST CHURCH

December 22, 2014

FIRST UNITED METHODIST CHURCH 120 West Main Street Westborough, MA 01581

Re: Certification of Inclusion in The United Methodist Church Group Tax Exemption Ruling Affiliated Organization: First United Methodist Church

Affiliated Organization's Employer Identification Number (EIN): 04-6077546

This letter will certify that the affiliated organization named above is included in The United Methodist Church Group Tax Exemption Ruling ("UMC Group Ruling"). In particular, as stated in the group ruling determination letter issued to The United Methodist Church by the Internal Revenue Service ("IRS"), this affiliated organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code.

This certification letter is issued by the General Council on Finance and Administration of The United Methodist Church ("GCFA"), who is the central organization for the UMC Group Ruling. As the central organization, GCFA has been granted the authority by the IRS to determine which organizations are included in the UMC Group Ruling. (The IRS Group Exemption Number ("GEN") for the UMC Group Ruling is 2573.) Thus, this certification letter, together with the enclosed copy of the IRS group ruling determination letter, serves to verify the tax-exempt status of this affiliated organization.

If you have any further questions, please feel free to contact the GCFA Legal Department at (866) 367-4232 or legal@gcfa.org.

Sincerely,

GENERAL COUNCIL ON FINANCE AND ADMINISTRATION OF THE UNITED METHODIST CHURCH

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Leticia Mayberry Wright Assistant Counsel

Enclosures