



November 8, 2011

To Whom It May Concern:

This letter explains the tax exempt status of the materials purchased by Nuance Communications, Inc. from your organization, based on use in research and development.

Sales of materials used in research and development by a manufacturing or research and development corporation are exempt from sales tax in Massachusetts, pursuant to M.G.L., ch. 64H. sec. 6(r).

Nuance Communications, Inc. is a manufacturing corporation within the meaning of M.G.L., ch. 63. sec. 42B(a). Therefore, it may make tax exempt purchases of materials consumed and used directly and exclusively in experimental or laboratory activity, having as its ultimate goal the development of new products, the improvement of existing products, the development of new uses for existing products, or the development or improvement of methods for producing products.

Since the property will be used in Massachusetts for these purposes, the transaction is tax exempt.

Sincerely,

A handwritten signature in blue ink that reads "Antonio Di Benedetto".

Antonio Di Benedetto  
Senior Sales/Use Tax Manager