



TO WHOM IT MAY CONCERN

November 16, 2006

Fondation PH Suisse – *Partnerships in Health* is a Global Support Fund of the Tides Foundation. With this letter, I want to communicate Tides' unqualified support for the work of the organization, as well as describe Fondation PH Suisse – *Partnerships in Health*'s position in the structure of Tides Foundation.

Tides Foundation is a duly registered public charity, exempt from Federal income taxation under Sections 501(c)(3) and 509(a)(1) of the Internal Revenue Code. The charitable and educational purposes of the Foundation are to promote innovative philanthropic activity, nationally and internationally. Tides foundation both makes grants to nonprofit organizations and undertakes specific projects of interest to the Foundation. Our principal areas of interest include: social justice, community affairs, economic public policy and enterprise development, international affairs, and environment. We currently house over 300 philanthropic funds. All operations and overhead are supported through our "fee for service" arrangements.

The Global Support Fund (GSF) is a vehicle used by the Tides Foundation to assist international charitable organizations, which meet the exempt equivalency test to receive charitable donations from the United States. Tides agrees to assume the responsibility for determining that organizations are operating for charitable and educational purposes and fit within the issue areas of the Foundation.

The Foundation retains all dominion and control over the funds contributed to the Foundation on behalf of a GSF organization. These grants are structured to ensure that the activities of the organization funded by Tides fall within an acceptable range of charitable activities and our mission. Tides requires an annual update of all organizational documents as well as reporting on all grants from the previous calendar year, stating: the development status of its program; fundraising activities; how the grants were used; any significant changes to the status, conditions, or prospects of the GSF organization; and any changes in GSF organization's board of directors or senior staff. This information allows Tides to be responsible for the charitable activities of the GSF organization and to ensure that the grants are being used for the stated purpose. The Foundation does not assume responsibility for projects casually. We only accept programs with strong potential for furthering Tides' mission. Consequently, we are pleased to work with Fondation PH Suisse – *Partnerships in Health*.

Please let me know if you have questions or require additional information.

Sincerely,

A handwritten signature in black ink that reads "Ruth E. Bender".

Ruth E. Bender
Philanthropic Advisor