DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

TE/GE

Date:
AUG 12 2011

Contact Person:
Kim Chau
Employee ID Number:
1000235787
Contact Telephone Number:
818-543-2517
Contact Address:
Internal Revenue Service
TE/GE:TEB:7886
9350 Flair Drive, 2nd Fl.
El Monte, CA 90731
Employer Identification Number
74-6001399

Raymond S. Bartlett, Treasurer
Board of Regents of the University of Houston System
P.O. Box 988
Houston, TX 77001-0988

Re: Notification of No-Change Determination ($130,955,000 Board of Regents of the University of Houston System Consolidated Revenue Bonds, Series 2002A)

Dear Mr. Bartlett:

We have recently completed our examination of the bond issue named above (the "Bonds"). As a result, we have made a determination to close the examination with no-change to the position that interest received by the beneficial owners of the Bonds is excludable from gross income under section 103 of the Internal Revenue Code.

Please note, if the need arises to open another examination of the Bonds, any change resulting from the future examination may affect all open years of the beneficial owners of the Bonds.

If you have any questions concerning this matter, please contact the person whose name and telephone number are shown in this letter.

Thank you for your cooperation in this matter.

Sincerely,
Robert E. Henn
Robert E. Henn
Manager, Tax-Exempt Bonds
Field Operations

cc:

Letter 4411 (11-2008)
Catalog Number 52109W