



The Commonwealth of Massachusetts
Executive Office of Health and Human Services
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Boston, Massachusetts 02108

DEVAL L. PATRICK
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JOHN W. POLANOWICZ
Secretary

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February 25, 2014

Dean Richlin, Esq.
Foley Hoag LLP
Seaport World Trade Center West
155 Seaport Boulevard
Boston, MA 02210-2600

RE: The Guardian Community Pooled Trust

Dear Attorney Richlin:

Thank you for providing MassHealth with a copy of the second amended and fully restated master trust agreement for the Guardian Community Trust for Special Needs and its supporting documents.

Based on the master trust agreement and supporting documents you provided, the Guardian Community Trust for Special Needs, as executed on February 20, 2014, is currently a qualifying Pooled Trust pursuant to 42 U.S.C. § 1396p(d)(4)(C) and applicable federal and state law. To retain this status, the Trust may require amendment from time to time as necessary to conform to changes in applicable federal or state law, regulations, guidance or court decisions.

Sincerely,

A handwritten signature in black ink, appearing to read "S. Boyle".

Sharon Boyle, Esq.
Chief MassHealth Counsel

cc: Jane A. Murray, President
Guardian Community Trust, Inc.

