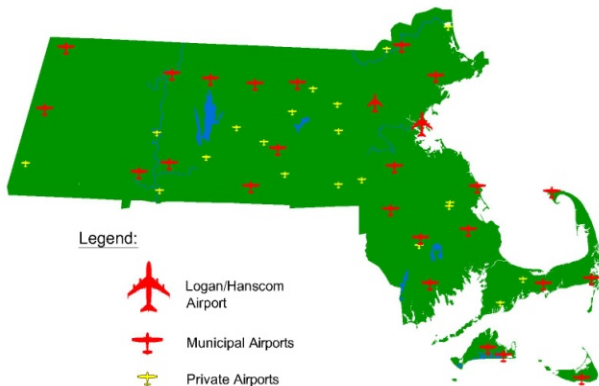




Background:

Governor Deval L. Patrick's budget recommendation to the legislature for 2009 (House Bill 2), section 17, repeals the sales tax exemption for aircraft and parts, which was just enacted in 2002. Repealing these exemptions would adversely affect many sectors of the economy in the Commonwealth.

Please write your legislators in both the House and Senate and ask them to exclude this provision from the final budget bill.



The Massachusetts Airport System

Who to contact:

Your airport's specific House and Senate legislators can be found on our website at: www.massairports.com

In writing your legislator, the economic development and job opportunities that have flourished since the enactment of tax relief in 2002 are the most powerful arguments, which will resonate with legislators.

It is also very important that copies of your letters be forwarded to legislative leaders, who have powerful influence on this issue. We have included their names and addresses for your convenience. Please don't delay! The Legislature will most likely vote on this budget in May, 2008.

The Honorable Therese Murray
Senate President
State House, Room 330
Boston, MA 02133
617-722-1500

The Honorable Salvatore, F. DiMasi
Speaker of the House
State House, Room 356
Boston, MA 02133
617-722-2500

Notice to Airmen, Airport Businesses and those that will be impacted by the repeal of the tax exemption for aircraft and aircraft parts:

The Massachusetts Airport Management Association needs your help to stop the proposed repeal of the sales and use tax exemption for aircraft and parts.

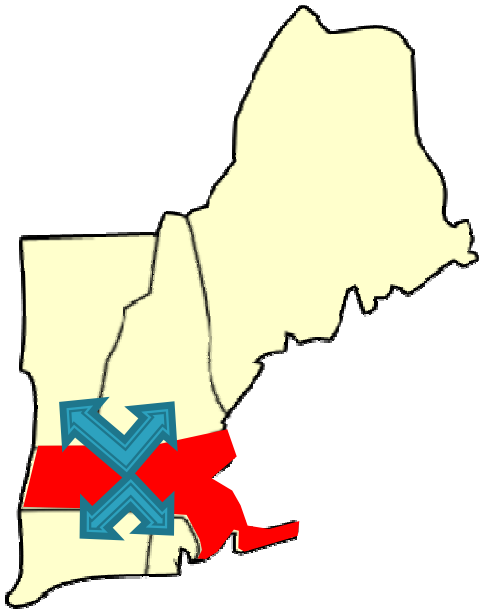
We need you to immediately contact your state legislators in both the House and the Senate to exclude this provision from the final budget bill.





***\$641* is the revenue per capita that General Aviation brings to Massachusetts ...
... and here is what it means to you!***

**MAMA needs your immediate
help communicating this
message to your state
legislators!**



If MA exemptions are eliminated, jobs and revenues will be lost to neighboring states with favorable aviation tax legislation.

6

BENEFITS OF AVIATION IN MASSACHUSETTS

**Creates jobs and new investments
Stimulates new business activity in the state
Is a key catalyst for economic growth in multiple sectors
Positions the state to be competitive in a global economy
Promotes interstate commerce and tourism
Enables people and goods to move efficiently and safely**

4

FOUR NEW ENGLAND STATES WITH AVIATION TAX EXEMPTIONS

**New Hampshire Vermont
Rhode Island Connecticut**

1

ONE MESSAGE – DON'T LET BUSINESS FLY OUT OF STATE!

**Continue fostering economic growth and preserving jobs in MA by
maintaining the current sales and use tax structure!**

*Data from 2006 Report to MAC and does not include Massport's contribution

Maintain the Current Sales and Use Tax Exemption!