1033-41-228 **Xin Li***, Department of Mathematics, University of Central Florida, Orlando, FL 32816. *Degree of Approximating Splines and an Identity on Stirling Numbers of the Second Kind.*

We establish an identity on the Stirling numbers of the second kind through the study of the degree of the polynomial approximation of splines. This proof of a combinatorial identity through analysis may be a springboard for a general method of proof. (Received September 11, 2007)