



Greater Albany Public School District 8J

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August 3, 2015

Re: Tax exemption status for the Greater Albany Public School District 8J and each of its schools.

The Greater Albany Public School District 8J is a political subdivision of the State of Oregon. As such, it is a "governmental unit" as defined in Sections 170(b)(1)(A)(v) and 170(c)(1) of the Internal Revenue Code of 1986, as amended ("IRC"), and is not a private foundation by virtue of IRC Section 509(a)(1).

Greater Albany Public School District is fiscally responsible for each of its schools.

Governmental units are not required to have a tax exemption determination letter under IRC Section 501(c)(3), but are automatically tax exempt under IRC Section 115. Therefore, this letter is furnished to you in lieu of a federal tax exemption determination letter.

This will confirm our assurance and agreement that any contributions made to the Greater Albany Public School District will be used for exclusively public purposes within the meaning of IRC Section 170(c)(1).

The Tax Payer Identification Number for the Greater Albany Public School District 8J is 93-6002755.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Russell Allen', with a long horizontal flourish extending to the right.

Russell Allen
Director of Business and Operations
Greater Albany Public School District 8J