December 1, 2008

To Whom It May Concern:

The University of Washington, as an agency of the State of Washington, is exempt from federal income taxes under Section 115(1) of the Internal Revenue Code (IRC). The Internal Revenue Service has confirmed this status in a letter dated July 12, 1972 (copy attached). It should be noted that the citation used in the letter (IRC Section 115 (a)) is based on the 1954 IRC, whereas the current citation refers to the IRC under the Tax Reform Act of 1986.

The University of Washington is not planning to apply for IRC section 501 (c) (3) status. Accordingly, we do not have a tax determination letter indicating such status.

If you have any questions, please contact me at (206) 616-3003 or taxofc@u.washington.edu

Thank you,

Julia Shanahan
Tax Director
University of Washington
Gentlemen:

This is to advise you that the University of Washington is not subject to Federal income tax by reason of the provisions of section 115(a) of the 1954 Internal Revenue Code.

Contributions to it are deductible by the donors as provided in section 170 of the Code.

The University of Washington is not a private foundation as defined in section 509(a) since it is not an organization described in section 501(c)(3) of the Code.

Very truly yours,

G. A. Kirkbride
Exempt Organizations Supervisor
(206) 442-4768