

West Linn-Wilsonville School District 3Jt

ADMINISTRATION BUILDING 22210 SW Stafford Rd – Tualatin, Oregon 97062 503-673-7000 or Fax 503-673-7001

December 13, 2018

Re: Tax exemption status for West Linn-Wilsonville School District 3Jt and each of its schools.

West Linn-Wilsonville School District 3Jt 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)910 of the Internal Revenue Code of 1986, as amended ("IRC"), and is not a private foundation by virtue of IRC Section 509(a)(1).

West Linn-Wilsonville 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 West Linn-Wilsonville 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 West Linn-Wilsonville School District 3Jt is 93-6000234.

Sincerely

Son Le Hughes Chief Financial Officer West Linn-Wilsonville School District