GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Chief Financial Officer
Office of Tax and Revenue

OREGON UNIVERSITY SYSTEM
1500 SW JEFFERSON AVENUE
CORVALLIS, OR 97331

Dear Sir or Madame:

Your organization is exempt from the District of Columbia Sales and Use Tax as a type of organization described above. In order to make tax-free purchases; a copy of your exemption letter should be given to vendors as evidence of the exempt status. Your organization may only use your exemption letter for purchases of taxable property and services for use and consumption in maintaining, operating, and conducting your activities. Officials, members or employees of your organization may not use your exemption letter for their personal use.

Instrumentalities of the Federal or District of Columbia Government making payments to the vendors with an authorized government purchase order or government check are not required to have an exemption letter.

If you have any questions, please call (202) 442-6586.

Sincerely yours,

[Signature]
Supervisory Auditor
Review and Conference Section

FR-300 (Rev. 03-04)
GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Chief Financial Officer
Office of Tax and Revenue

May 12, 2009

Oregon University System-State of Oregon
1500 SW Jefferson Avenue
Corvallis, OR 97331

Dear Sir or Madame:

In response to your request for tax exempt status, we have determined that your organization is a political subdivision of the State of Oregon.

Based on that determination your organization is not subject to District of Columbia income/franchise tax for any income you derive from the exercise of an essential governmental function of the State of Oregon.

If you have any questions, you may contact Wayne Nickum, Tax Auditor at (202) 442-6586.

Sincerely,

Nirmal Dhalwala
Supervisory Tax Auditor
Review and Conference Section