

District
Director

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Person to Contact:

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PLEASE PRINT OR TYPE

This is a response to your application for recognition of exemption under
Section 170(c)(1) of the Internal Revenue Code.

Under the provisions of the Code, contributions made to or for the
benefit of a school district, as defined in Section 170(c)(1)(B), are deductible
for Federal income tax purposes if made exclusively for public purposes.

For more information, please refer to the instructions for Form 990.

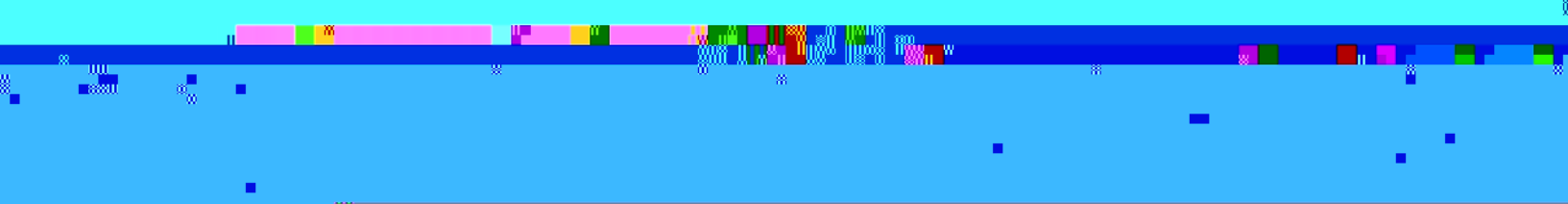
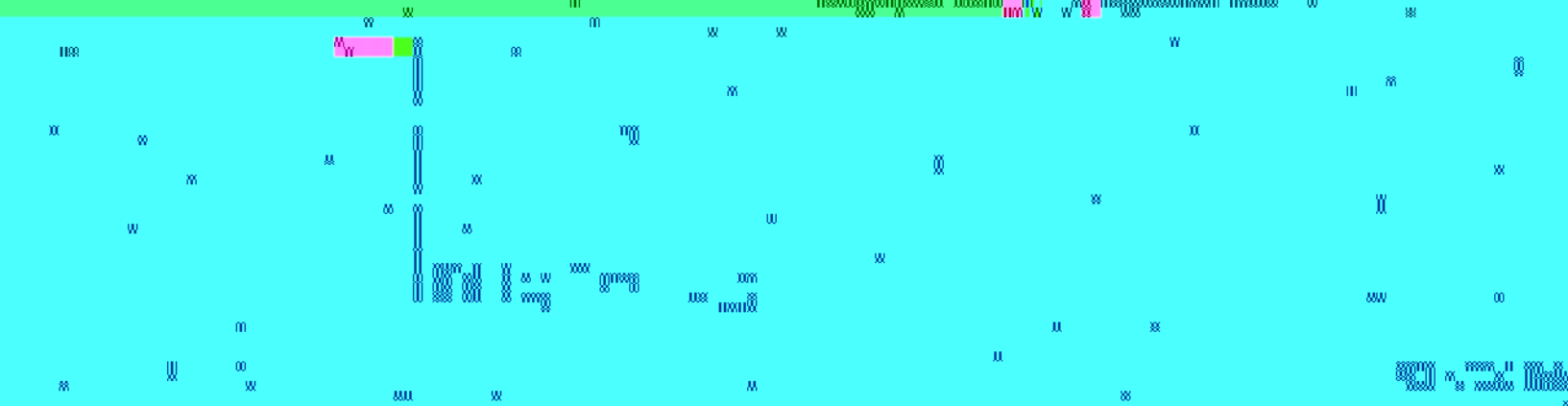
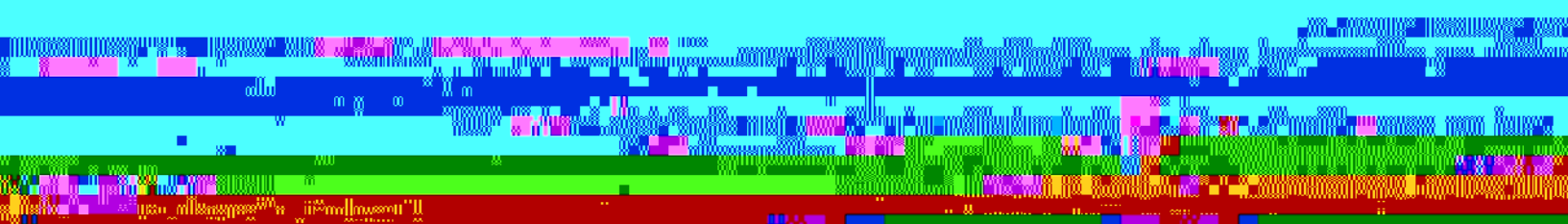
Also, it should be noted that contributions made to or for the benefit of
such as school districts, are deductible by the donors for Federal income
tax purposes if made exclusively for public purposes as provided by section
170(c)(1) of the Internal Revenue Code.

Agent

Mr. Timothy L. Russell
Director, Accounting Services
University of Alaska
Fairbanks, AK 99775

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09.50.300 AS 1991, 521 P.2d 1234 (1974).
09.50.300 which governs suits against the

Section 3, Board of Regents of University, the University of
Alaska shall be