



UNIVERSITY OF KENTUCKY

Entered

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To Whom It May Concern:

This is to advise that the University of Kentucky is an agency and instrumentality of the Commonwealth of Kentucky, and is maintained by the Commonwealth pursuant to Kentucky Revised Statutes §§164.100 through 164.280.

Accordingly, the University of Kentucky is an organization described in §170(b)(1)(A)(ii) of the United States Internal Revenue Code of 1986; further, the University is not a private foundation within the meaning of Code §509.

The University, as an agency of the Commonwealth, does not receive a classification from I.R.S.

The University of Kentucky's Federal Employer Identification Number is 61-6001218. The University's Kentucky sales tax exemption number is A276.

Should you have questions regarding the University's tax status, you may contact me at the number listed above.

Sincerely,

R. Bruce Lankford
Associate Counsel

lh:Tax Status