



FAIRBANKS NORTH STAR BOROUGH SCHOOL DISTRICT

520 Fifth Avenue

Fairbanks, Alaska 99701-4756

(907) 452-2000

www.northstar.k12.ak.us

October 21, 2005

Re: Fairbanks North Star Borough School District Tax-exempt Status
EIN# 92-6000096

To whom it may concern:

We are occasionally asked to provide an IRS determination letter as to our tax-exempt status. The District's tax-exempt status is summarized as follows:

The Fairbanks North Star Borough School District is a school-district component unit of the Fairbanks North Star Borough (local government), which is a political subdivision of the State of Alaska. As such, it is a "governmental unit" as defined in Sections 170(b)(1)(A)(v) and 170(c)(1) of the Internal Revenue Code of 1986, as amended ("IRC"), and is not a private foundation by virtue of IRC Section 509(a)(1).

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 being furnished to you in lieu of a federal tax-exemption determination letter.

I hope this answers your inquiry concerning our exempt status. It has been adequate documentation of our tax-exempt status for past requests from various agencies, and I hope it meets your needs. Please call me if you have further questions at (907) 452-2000 ext. 312.

Sincerely,

Colleen Fitzgerald
Director of Accounting Services