Matthew J. Makara
Executive Director, Finance & Business Services

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July 1, 2026

Re: Tax Exemption Status Clackamas School District 12 and Each of its Schools

North Clackamas School District 12 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)(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).

North Clackamas 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 North Clackamas School District will be used for exclusively public purposes within the meaning of IRC Section 170(c)(1).

The Tax Payer Identification Number for North Clackamas School District 12 is 93- 0599524.

Respectfully,

Matthew J. Makara

Executive Director, Finance and Business Services