

Internal Revenue Service  
EP/EO Disclosure Desk  
P.O. Box 2350 Los Angeles, CA 90053

CENTRAL WASHINGTON UNIVERSITY  
OFFICE OF THE CONTROLLER  
ELLENSBURG, WA 98926

Person to Contact:  
F. Mirafior or L. Barragan  
Telephone Number:  
(213)894-2336  
Refer Reply to:  
92-143  
Date:

MAR 04 1992

RE: 91-6000618  
CENTRAL WASHINGTON UNIVERSITY

Gentlemen:

This is in response to your request for a determination letter of the above-named organization.

The Internal Revenue Code makes no provision for the issuance of exemption letters to instrumentalities of a state or municipal government since Section 115 of the Code specifically excludes their income from the definition of gross income.

Because you are an integral part of the government agency, an exemption letter is not necessary and evidently was not issued.

If you are in need of further assistance, please feel free to contact me at the above address.

Sincerely,



Disclosure Assistant