Board of Regents  
University System of Georgia  
c/o Jacob Wamsley  
Business Affairs Officer  
241 Washington Street  
Atlanta, Georgia 30331

Gentlemen:

Organizations formed as instrumentalities or political subdivisions of a State which have been delegated the right to exercise part of the sovereign power of the State are not subject to Federal income tax.

Since the University System of Georgia is a political subdivision of the State of Georgia, contributions made payable to "The University System" for the use of a university of the system are deductible by the donors as provided under section 170 of the Internal Revenue Code if the contribution or gifts is made for exclusively public purposes.

Sincerely yours,

J. F. Hunting  
Exempt Organization Specialist