



Board of Commissioners

Barney Burke, District 1

Ken Mc Millen, District 2

Wayne G. King, District 3

James G. Parker, Manager

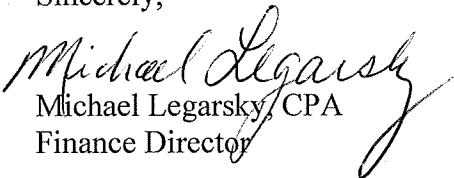
October 3, 2013

To Whom It May Concern:

The PUD is a municipality of the State of Washington. As such, the PUD is not subject to federal income taxes. This status is enabled by federal statute, IRS Code Section 115.

The PUD is a tax-exempt organization, and qualifies for charitable contributions under IRS Code Section 170(c)(1). Our federal ID number is 91-6001044.

Sincerely,

  
Michael Legarsky, CPA  
Finance Director