



**SFUSD** SAN FRANCISCO  
PUBLIC SCHOOLS

October 12, 2010

To whom it may concern:

**TAX-EXEMPT STATUS OF KALW**

Radio station KALW is owned and operated by the San Francisco Unified School District, a political subdivision of the State of California. The station is licensed by the Federal Communications Commission to operate as an educational non-profit radio station under the provision of the Broadcasting Act of 1934, as amended.

The Internal Revenue Service recognizes that organizations owned and operated by political subdivisions are by their nature tax exempt. Therefore, no 501(c)3 number needs to be issued by the I.R.S. to such entities. The I.R.S. tax number of the San Francisco Unified School District is 94-6000416.

Myong Leigh

Deputy Superintendent, Policy & Operations