

**Internal Revenue Service
Director, Exempt Organizations
Rulings and Agreements**

**Department of the Treasury
P.O. Box 2508
Cincinnati, Ohio 45201**

Date: JUL 10 2008

UNIVERSITY OF VERMONT AND STATE
AGRICULTURAL COLLEGE
85 S PROSPECT ROOM 222
BURLINGTON, VT 05405

Employer Identification Number:
03-0179440
Person to Contact – ID#:
JOE KENNEDY – 31-08655
Toll Free Contact Number:
(877) 829-5500

Dear Sir or Madam:

Thank you for the information you submitted on June 11, 2008 regarding your exemption from filing Form 990. We have made it part of your file.

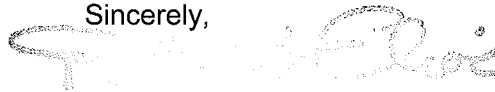
This letter confirms that our records indicate that your organization meets the criteria required for classification as an affiliate of a government unit, as described in Revenue Procedure 95-48, I.R.B. 1995-47, 13., (Nov. 20, 1995). Your organization, therefore, is not required to file Form 990.

Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code. Furthermore, since your foundation status was also not under consideration, you continue to be classified as an organization with foundation status under sections 509(a)(1) and 170(b)(1)(A)(v) of the Code.

If you have any questions, please call our toll free number shown in the heading of this letter.

Thank you for your cooperation.

Sincerely,



Robert Choi
Director, Exempt Organizations
Rulings and Agreements