Board of Regents Nevada System of Higher Education
2601 Enterprise Rd
RENO NV 89512-1666

Date: APR 04 2007

Dear Sir or Madam:

This is in response to your request of September 5, 2006, regarding your tax-exempt status. We changed your name from University and Community College System of Nevada to the name shown above.

Our records indicate that a determination letter was issued in August 1964 that recognized you as exempt from Federal income tax, and reflect that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(2).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,

[Signature]

Cindy Westcott
Manager, Exempt Organizations Determinations