



**SAN LUIS OBISPO COUNTY
OFFICE OF EDUCATION**

LEADERSHIP ■ COMMUNITY ■ SERVICE
JAMES J. BRESCIA, ED. D., SUPERINTENDENT

March 22, 2019

To Whom It May Concern:

The San Luis Obispo County Office of Education is a public agency of the State of California, also commonly referred to as a Local Education Agency. The office of County Superintendent of Schools is a constitutional office contained within the Constitution of the State of California. The County Office of Education and County Superintendent of Schools are governed by the Education Code of the State of California.

A gift or contribution to our schools is an allowed charitable contribution and tax deduction pursuant to Internal Revenue Code Sections 170(a) and 170(c)(2).

Sincerely,

Sheldon K. Smith, Ed.D
Assistant Superintendent