

Exhibit 192



December 21, 2015

Councilmember Jack Evans
Chair, Committee on Finance and Revenue
The John A. Wilson Building
1350 Pennsylvania Avenue, NW
Washington, DC 20004

Dear Councilmember Evans:

On behalf of the University of Georgia Foundation, I wish to express my support for Councilman Jack Evans and his bill, the "Higher Education Tax Exemption of 2015," which calls for amending section 47-1002 of the District of Columbia Official Code. I believe the present district tax code has created an inequitable model that inherently favors private colleges and universities at the expense of public institutions such as the University of Georgia.

Because of state law that prohibits public institutions of higher education in Georgia from owning properties outside of our borders, the University of Georgia cannot own and operate the headquarters facilities of its own "UGA in Washington" program. However, the non-profit University of Georgia Foundation, which I chair, can and does own and operate the institution's facilities in the district.

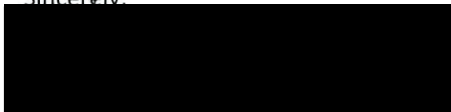
Our sole mission is to support academics at the University of Georgia. We have, in numerous instances over the years, led the acquisition, construction, renovation, maintenance and operation of properties outside of the state in order to provide premier travel-study opportunities to our students. It is one primary way in which we fulfill our charge.

In 2015, we were honored and elated to purchase property and renovate facilities that now provide classroom and living space within a short walk of Capitol Hill. We point proudly to the fact that our university now has a "front door to Washington, D.C." and the demand from students wishing to live, work and learn in our country's seat of government has been very high.

Unfortunately, if the code is not amended and the University of Georgia Foundation is not afforded the same tax exemptions granted to private institutions, the financial burden this will place on the endowments that support UGA in Washington will likely result in reductions to funding for the program and fewer travel-study opportunities. Students would be hurt most by the taxes. I suspect similar scenarios would affect other public colleges and universities that are saddled with a similarly onerous combination of state restrictions and District of Columbia tax laws.

I hope you will consider Councilman Evans' solution and know that a vote in support of his thoughtful legislation will provide very special educational opportunities for students from public institutions across America.

Sincerely,



Kerimeth G. Jackson
Chair, University of Georgia Foundation

Institution Residence Halls - Tax Status

<u>Institution</u>	<u>Ad Valorem Tax Status</u>	
	<u>Exempt</u>	<u>Non-Exempt</u>
UGA Foundation		X
Boston University		X
Syracuse	X	
Marquette	X	
Pepperdine	X	
New York University	X	
Cornell	X	
Stanford	X	
UCLA	X	