## Internal Revenue Service

Date: October 16, 2007

VISITING NURSE ASSOCIATION & HOSPICE FOUNDATION INC 1110 35TH LN VERO BEACH FL 32960-6549 105

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

Person to Contact:

Yvette Davis 17-57076 Customer Service Representative

Toll Free Telephone Number:

877-829-5500

Federal Identification Number: 59-2804739

## Dear Sir or Madam:

This is in response to your request of October 16, 2007, regarding your organization's tax-exempt status.

In August 1987 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under section 509(a)(3) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

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

Sincerely, Muhile M. Sullwax

Michele M. Sullivan, Oper. Mgr. Accounts Management Operations 1