

In reply refer to: 4077550286 Feb. 03, 2009 LTR 4168C 0 43-1138252 000000 00 000 00020370

BODC: NOBOD

VITAE FOUNDATION % ANNE CARMICHAEL 1731 SOUTHRIDGE DR - STE D JEFFERSON CITY MO 65109

14240

Employer Identification Number: 43-1138252

Person to Contact: Vaida Singleton Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Dec. 10, 2008, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in November 1977, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

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 yours,

Cindy Westcott

Manager, EO Determinations