May 9, 2012

TO WHOM IT MAY CONCERN:

The University of Kentucky Research Foundation, Inc., is a 501(c)(3) non-profit corporation and is also classified as a non-private foundation pursuant to IRC Sec. 509(a)(3). The tax status was confirmed in letter dated August 11, 2010 from the Internal Revenue Service. No change in status has occurred since then.

Sincerely,

[Signature]

Ronda S. Beck, Controller
UNIVERSITY OF KENTUCKY RESEARCH FOUNDATION
% CLAY MAUPIN
301 PETERSON SERVICE BUILDING
LEXINGTON KY 40506-0001

Employer Identification Number: 61-6033693
Person to Contact: Mrs. Baker
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Aug. 02, 2010, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in July 1947.

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)(3).

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.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file.

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

Sincerely yours,

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