

20140906

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JUN 30 2014

LIBERTY FOUNDATION OF AMERICA INC  
C/O MICHAEL CARNUCCIO  
1401 N LINCOLN BLVD  
OKLAHOMA CITY, OK 73104

Employer Identification Number:  
46-2660521

DLN:

17053128341033

Contact Person:

JODI L GARUCCIO

ID# 31481

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

December 31

Public Charity Status:

170(b)(1)(A)(vi)

Form 990 Required:

Yes

Effective Date of Exemption:

March 18, 2013

Contribution Deductibility:

Yes

Addendum Applies:

No

Entered

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

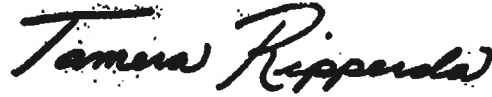
Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 947

LIBERTY FOUNDATION OF AMERICA INC

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in cursive script, reading "Tamara Ripporda". The ink is dark and the signature is fluid.

Director, Exempt Organizations

Enclosure: Publication 4221-PC