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

DEPARTMENT OF THE TREASURY

JAN 1 5 2013

Date: APR 0 2 2008

LIBERTY FOUNDATION OF OKLAHOMA INC C/O H EDWARD DEBEE 100 N BROADWAY AVE STE 1500 OKLAHOMA CITY, OK 73102-0000 Employer Identification Number: 26-1105474 DLN: 17053346003027

Contact Person:
VICTORIA LAHEY
ID# 31304
Contact Telephone Number:

(877) 829-5500 Accounting Period Ending:

December 31

Public Charity Status: 509(a)(3)

Form 990 Required: Yes Effective Date of Exemption:

September 14, 2007 Contribution Deductibility:

Yes

Addendum Applies:

RECEIVED

APR - 7 2008

DEBEE GILCHRIST

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.

We have determined that you are a Type 1 supporting organization under section 509(a)(3). A Type 1 is operated, supervised, or controlled by, a Type 2 is supervised or controlled in connection with, and a Type 3 is operated in connection with one or more publicly supported organizations.

LIBERTY FOUNDATION OF OKLAHOMA INC

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

Sincerely,

Robert Choi

Director, Exempt Organizations

Rulings and Agreements

Enclosures: Publication 4221-PC