



May 9, 2012

Office of the Treasurer
301 Peterson Service Building
Lexington, KY 40506-0005

859 257-4758
fax 859 257-4805

www.uky.edu

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,

A handwritten signature in black ink that reads "Ronda S. Beck". The signature is fluid and cursive, with the first name "Ronda" and last name "Beck" clearly visible.

Ronda S. Beck, Controller



Department of the Treasury
Internal Revenue Service
P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248364844
Aug. 11, 2010 LTR 4168C E0
61-6033693 000000 00
00015680
BODC: TE

UNIVERSITY OF KENTUCKY RESEARCH
FOUNDATION
% CLAY MAUPIN
301 PETERSON SERVICE BUILDING
LEXINGTON KY 40506-0001



033755

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



Office of Legal Counsel
301 Main Building
Lexington, KY 40506-0032
859 257-2936
859 257-6371
fax 859 323-1062
www.uky.edu

September 4, 2012

**RE: Tax Status of the University of Kentucky Research Foundation
EIN 61-6033693**

To Whom It May Concern:

In response to your request, please accept this document as certification of the tax status of the University of Kentucky Research Foundation.

UKRF was granted an initial tax exemption under Section 101 (6) of the Internal Revenue Code of 1939 (which corresponds with section 501(c)(3) of the current Internal Revenue Service Code) in July 1947. On May 5, 2004, UKRF received approval changing from an organization under section 509 (a) (1) to an organization under section 509 (a) (3), a supporting organization.

Additionally, I am certifying that UKRF is a Type I support organization as denoted in Schedule A, Part IV of UKRF's tax form 990. I base this determination on the relationship between the two organizations, starting with UKRF's Articles of Incorporation and By-Laws, which indicate that its purpose is solely to support the University of Kentucky, and also pursuant to the terms of its Articles and By-Laws specifying the directors and officers, it is "operated, supervised or controlled by" the University of Kentucky, as described in Treasury Regulation Section ("Reg.") 1.509(a)-4(f)(4). This regulation provides a general description of the relationships under IRC Sec.509(a)(3) as follows:

"In the case of supporting organizations which are 'operated, supervised, or controlled by' one or more publicly supported organizations, the distinguishing feature of this type of relationship is the presence of a substantial degree of direction by the publicly supported organizations over the conduct of the supporting organization, as described in Reg. 1.509(a)-4(g). In the case of supporting organizations which are 'supervised or controlled in connection with' one or more publicly supported organizations, the distinguishing feature is the presence of common supervision or control among the governing bodies of all organizations involved, such as the presence of common directors, as

described in Reg. 1.509(a)-4(h). In the case of a supporting organization which is "operated in connection with" one or more publicly supported organizations, the distinguishing feature is that the supporting organization is responsive to, and significantly involved in the operations of, the publicly supported organization, as described in Reg. 1.509(a)-4(i)."

As set forth in UKRF's Articles and By-Laws, all of UKRF's directors are either appointed by the University of Kentucky's Board of Trustees, or hold the position by virtue of their position with the University of Kentucky ("UK"). Specifically, the University of Kentucky's President, Executive Vice President for Finance and Administration, the Executive Vice President for Health Affairs, the Provost and the Vice President for Research are all directors. The remaining directors are appointed by the UK Board. Of those appointments, two must be members of the UK Board of Trustees and two must be UK faculty, remaining appointees (up to two) must be recommended by the UK president to the UK Board of Trustees. As such, UK's Board of Trustees exercises clear control over UKRF.

UKRF has no employees of its own, but relies totally on UK employees. UK's President is the President of UKRF. UKRF's Executive Director is appointed by the UK Board of Trustees. Further, based upon my knowledge of its actual operations, UKRF does in fact operate solely in support of the University of Kentucky. As a result of the direct control of all appointees to its Board of Trustees, appointment of its senior officers, and employment of all individuals that perform functions for it, UKRF is "operated, supervised or controlled by" the University of Kentucky.

I trust this has been helpful, but please do not hesitate to contact me if further discussion would be helpful.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Katherine A. Adams".

Katherine A. Adams
Associate General Counsel