IRS Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH   45201

In reply refer to: 0248464870
July 06, 2010   LTR 4168C   EO
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                      BODC: TE

INOVA HEALTH SYSTEMS FOUNDATION
 ATTN MISHA MARSHALL TAX DIRECTOR
FAIRFAX HOSPITAL FOUNDATION
8110 GATEHOUSE RD STE 400W
FALLS CHURCH VA   22042-1254

037435

         Employer Identification Number: 54-1071867
                    Person to Contact: Ms Lane
         Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your June 24, 2010, request for information
regarding your tax-exempt status.

Our records indicate that your organization was recognized as exempt
under section 501(c)(3) of the Internal Revenue Code in a
determination letter issued in May 1978.

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(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.

Beginning with the organization's sixth taxable year and all
succeeding years, it must meet one of the public support tests under
section 170(b)(1)(A)(vi) or section 509(a)(2) as reported on Schedule
A of the Form 990. If your organization does not meet the public
support test for two consecutive years, it is required to file Form
990-PF, Return of Private Foundation, for the second tax year that the
organization failed to meet the support test and will be reclassified
as a private foundation.

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

INOVA HEALTH SYSTEMS FOUNDATION
 ATTN MISHA MARSHALL TAX DIRECTOR
FAIRFAX HOSPITAL FOUNDATION
8110 GATEHOUSE RD STE 400W
FALLS CHURCH VA 22042-1254

                        Sincerely yours,

                        Michele M. Sullivan

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