

Internal Revenue Service  
P.O. Box 2508  
Cincinnati, OH 45201

Date: JUL 03 2012

Naples Children and Education Foundation Inc  
C/O James R Malone  
6200 Shirley St Apt 206  
Naples, FL 34109-6249

Department of the Treasury

Employer Identification Number:  
65-1001650

Person to Contact - ID Number:  
Terry L Miller - 0203241

Contact Telephone Number:  
877-829-5500 Toll-Free

Form 990 Required:  
Yes

Dear Sir:

On May 31, 2007 you notified the Internal Revenue Service of your intent to terminate your foundation status as a private foundation under section 507(b)(1)(B) of the Internal Revenue Code of 1986 and become a public charity. In our letter of June 28, 2007, we stated that you would be treated as a public charity until the expiration of your 60-month advance ruling period.

Based on the information you submitted at the end of the advance ruling period, we determined that you have terminated your private foundation status under the provisions of section 507(b)(1)(B) of the Code. Accordingly, as of July 1, 2007 you have been reclassified as a public charity described in section(s) 509(a)(2) of the Code. Since your exempt status wasn't under consideration, you continue to be classified an organization exempt from Federal income tax under section 501(c)(3) of the Code.

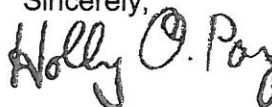
The enclosed Publication 4221-PC, *Compliance Guide for 501(c)(3) Public Charities*, provides detailed information about your responsibilities as a public charity. Other useful information including the Life Cycle of a Public Charity is available on the IRS Charities and Non-profits website at [www.irs.gov/eo](http://www.irs.gov/eo).

We have sent a copy of this letter to your representative indicated on Form 2848, Power of Attorney and Declaration of Representative.

Because this letter could help resolve questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely,



Holly O. Paz  
Director, Exempt Organizations  
Rulings and Agreements

Enclosure: Publication 4221-PC