

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

Department of the Treasury

Date: **SEP 14 2007**

NATIONAL CHILDRENS ORAL HEALTH  
FOUNDATION  
% CHERILYN SHEETS  
1207 BELGRAVE PLACE  
CHARLOTTE NC 28203

**Person to Contact:**

Vaida Singleton

ID# 31-03018

**Toll Free Telephone Number:**

877-829-5500

**Employer Identification Number:**

20-3921574

**Advance Ruling Period Ends:**

June 2010

Dear Sir or Madam:

This is in response to the amendments to your organization's Articles of Incorporation filed with the state on June 12, 2007. We have updated our records to reflect the name change from NATIONAL CHILDRENS DENTAL FOUNDATION to NATIONAL CHILDRENS ORAL HEALTH FOUNDATION, as indicated above.

Our records indicate that a determination was issued in March 2006 that recognized you as exempt from Federal income tax. Our records further indicate that you are currently exempt under section 501(c)(3) of the Internal Revenue Code, and are classified as a public charity under section(s) 509(a)(1) and 170(b)(1)(A)(vi) of the Code until the advance ruling period ending date shown in the heading.

Within 90 days from the end of the advance ruling period, you must submit to us information needed to determine whether you met the applicable support tests during your advance ruling period. This information is currently supplied on Form 8734, *Support Schedule for Advance Ruling Period*.

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.

Grantors and contributors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within 90 days, grantors and contributors may continue to rely on the advance determination until the Service makes a final determination of your public charity status.

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

Sincerely,



Cindy Westcott  
Manager, Exempt Organizations  
Determinations

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

DEPARTMENT OF THE TREASURY

Date: **MAR 12 2006**

THE NATIONAL CHILDRENS DENTAL  
FOUNDATION  
300 BUCKTHORN ST  
INGLEWOOD, CA 90301

Employer Identification Number:  
20-3921574  
DLN:  
17053038025016  
Contact Person:  
JOHN J KOESTER ID# 31364  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
June 30  
Public Charity Status:  
170(b)(1)(A)(vi)  
Form 990 Required:  
Yes  
Effective Date of Exemption:  
December 2, 2005  
Contribution Deductibility:  
Yes  
Advance Ruling Ending Date:  
June 30, 2010

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. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of your exemption and ends with advance ruling ending date shown in the heading of the letter.

Shortly before the end of your advance ruling period, we will send you Form 8734, Support Schedule for Advance Ruling Period. You will have 90 days after the end of your advance ruling period to return the completed form. We will then notify you, in writing, about your public charity status.

Please see enclosed Information for Exempt Organizations Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

If you distribute funds to other organizations, your records must show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), you must have evidence the funds will be used for section 501(c)(3) purposes.

Letter 1045 (DO/CG)

THE NATIONAL CHILDRENS DENTAL

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 that reads "Lois G. Lerner". The signature is written in dark ink and is positioned above the typed name.

Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c) (3)  
Statute Extension

Letter 1045 (DO/CG)