

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

Department of the Treasury

Date: **MAY 25 2011**

Footprints in the Sand Foundation
100 Paragon Drive Suite 250
Montvale, NJ 07645

Employer Identification Number:
74-3075491
Person to Contact - ID Number:
Regina Parker - 0203273
Contact Telephone Number:
877-829-5500 Toll-Free
Accounting Period Ending:
December 31
Form 990 Required:
Yes

Dear Sir or Madam:

On December 2, 2005 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 July 6, 2006, 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 January 1, 2006 you have been reclassified as a public charity described in section 170(b)(1)(A)(vi) of the Code. Since your exempt status was not under consideration, you continue to be classified an organization exempt from Federal income tax under section 501(c)(3) of the Code.

Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, provides detailed information about your responsibilities as a public charity. You may also wish to access the Life Cycle of a Public Charity and other useful information available on the IRS Charities and Non-profits website at www.irs.gov/eo.

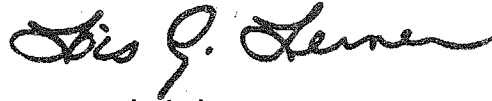
We have sent a copy of this letter to your representative as indicated in Form 2848, Power of Attorney and Declaration of Representative.

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

Footprints in the Sand Foundation
74-3075491

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

Sincerely,

A handwritten signature in cursive script that reads "Lois Lerner". The signature is fluid and elegant, with a prominent initial "L" and a long, sweeping underline.

Lois Lerner
Director, Exempt Organizations

Enclosure:
Publication 4221-PC