



R20507  
 Department of the Treasury  
 Internal Revenue Service  
 EO Rulings and Agreements  
 P O BOX 2508  
 CINCINNATI OH 45201

TE3

200901011

Date of this notice: **November 10, 2008**  
 Notice Number: CP-158  
 Taxpayer Identification Number:  
 20-0901011

018920.555109.0093.003 1 AT 0.346 855

Advance Ruling Period Ending Date:  
 December 31, 2008



OCEAN RESEARCH & CONSERVATION  
 % KEITH PAGLEN  
 1420 SEAWAY DR 2ND FLR  
 FORT PIERCE FL 34949-3152208

For assistance, call:  
 1-877-829-5500



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Our records indicate that you were issued an advance ruling letter that treated you as a public charity, rather than a private foundation, during an advance ruling period that ends on the date indicated above. That letter required you to file IRS Form 8734 at the end of your advance ruling period to establish that you qualify as a public charity.

New IRS regulations changed the procedures governing your public charity status. You are no longer required to file Form 8734 at the end of the ruling period. The regulations also provide that donors can rely on your advance ruling letter with respect to your public charity status unless the IRS changes that status, based on the organization no longer meeting an applicable public support test, and publishes notice of the change.

If you have received Form 8734 from the IRS, please do not file it. Please keep your advance ruling letter along with this letter for your permanent records.

The regulations also changed the rules for computing public support, consistent with the redesigned Form 990, Return of Organization Exempt from Income Tax. For more information regarding those rules and the redesigned Form 990, please see the IRS website at [www.irs.gov/eo](http://www.irs.gov/eo).