



Department of the Treasury  
Internal Revenue Service

P.O. Box 2508, Room 4010  
Cincinnati OH 45201

In reply refer to: 4077552422  
Nov. 02, 2012 LTR 4168C 0  
54-2056227 000000 00  
00028984  
BODC: TE

KENYA EDUCATION FUND  
360 EAST 72ND STREET STE 3405  
NEW YORK NY 10021-4753

004599

Employer Identification Number: 54-2056227  
Person to Contact: Mr. R. Molloy  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Oct. 16, 2012, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in May 2006.

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.

Please refer to our website [www.irs.gov/eo](http://www.irs.gov/eo) for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

**ARTICLES OF RESTATEMENT**

**OF**

**NOMADIC KENYAN CHILDREN'S EDUCATIONAL FUND, INC.**

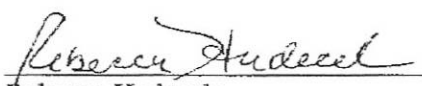
To: State Corporation Commission  
Commonwealth of Virginia

Nomadic Kenyan Children's Educational Fund, Inc., a Virginia nonstock corporation (the "Corporation") hereby certifies as follows:

1. The name of the Corporation immediately prior to the restatement is Nomadic Kenyan Children's Educational Fund, Inc.
2. The Articles of Restatement of the Corporation amend and restate the Corporation's articles of incorporation. The Articles of Restatement contain new amendments to the Corporation's articles of incorporation, including a change of the Corporation's name from Nomadic Kenyan Children's Educational Fund, Inc. to "Kenya Education Fund."
3. The Amended and Restated Articles of Incorporation of the Corporation attached hereto as Exhibit A were duly approved by the Corporation's Board of Trustees in accordance with the Virginia Nonstock Corporation Act on October 6, 2010 in connection with approval of the merger of Kenya Education Fund, Ltd., a New York not for profit corporation, with and into the Corporation. The Corporation has no members.

**NOMADIC KENYAN CHILDREN'S  
EDUCATIONAL FUND, INC.**

Date: December 22, 2010

By:   
Name: Rebecca Hudecek  
Title: President

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

DEPARTMENT OF THE TREASURY

Date: **MAY 05 2006**

NOMADIC KENYAN CHILDRENS  
EDUCATIONAL FUND INC  
PO BOX 7015  
MCLEAN, VA 22106-7015

Employer Identification Number:  
54-2056227  
DLN:  
17053091753086  
Contact Person:  
STEVE D DUVALL ID# 31535  
Contact Telephone Number:  
(877) 829-5500  
Public Charity Status:  
170(b) (1) (A) (vi)

Dear Applicant:

Our letter dated April 2002, stated you would be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, and you would be treated as a public charity, rather than as a private foundation, during an advance ruling period.


Based on the information you submitted, you are classified as a public charity under the Code section listed in the heading of this letter. Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, (800) 829-3676. Information is also available on our Internet Web Site at [www.irs.gov](http://www.irs.gov).

If you have general questions about exempt organizations, please call our toll-free number shown in the heading.

Please keep this letter in your permanent records.

Sincerely yours,



Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements

Letter 1050 (DO/CG)