

Internal Revenue Service  
Director, Exempt Organizations  
Rulings and Agreements

Department of the Treasury  
P.O. Box 2508  
Cincinnati, Ohio 45201

Date: OCT 09 2002

Mona Foundation  
C/o Mahnaz A. Javid  
13922 64<sup>th</sup> Place West  
Edmonds, WA 98026

Person to Contact:

Dan Berry, ID# 31-07846

Contact Telephone Numbers:

877-829-5500 Phone Toll-Free

513-263-3756 FAX

Federal Identification Number:

91-1968512

Dear Sir or Madam:

This modifies our letter dated July 30, 1999. In that letter we determined that your organization is exempt under section 501(a) of the Internal Revenue Code, as an organization described in section 501(c)(3) of the Internal Revenue Code of 1986. We determined that you were a private foundation within the meaning of section 509(a) of the Code.

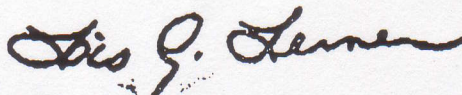
In your letter dated August 12, 2002, you requested classification as a public charity as described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code. We determined that we incorrectly classified you as a private foundation and based on the information you provided, we have determined that you meet the requirements for the requested foundation classification. Accordingly, we have granted your request and modified your foundation status to reflect a public charity described in sections 509(a)(1) and 170(b)(1)(A)(vi). Your exempt status under section 501(c)(3) of the Code continues in effect.

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of such status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) organization.

Because this letter could help resolve any questions about your exempt status and/or foundation status, you should keep it with 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,



Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements