

Internal Revenue Service
Director, Exempt Organizations
Rulings and Agreements

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

Date: **AUG 14 2007**

Moving Forward Towards Independence
c/o Julie McEvilly-Brobeck Phoeger
1350 Elm Street
Napa, CA 94559

Person to Contact - ID#:
April Williams – 31-08472
Contact Telephone Numbers:
513-263-3644
Employer Identification Number:
94-3359635

Dear Sir or Madam:

In your letter dated April 11, 2007, you notified us that you no longer meet the requirements of a publicly supported organization and requested reclassification as a private foundation described in section 509(a) of the Code.

Based on the financial information you submitted, we have determined that you are a private foundation as defined in section 509(a) of the Code. We have considered whether you qualify as a private operating foundation under section 4942(j)(3) of the Code. Based on the information you submitted covering your advance ruling period, we determined you qualify as a private operating foundation under section 4942(j)(3) of the Code. You will be treated as a private operating foundation as long as you continue to meet the requirements of section 4942(j)(3).

Your tax exempt status as an organization described in section 501(c)(3) of the Code is not affected by this determination.

As a private foundation you are required to file Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as a Private Foundation, by the 15th day of the fifth month following the close of your annual accounting period. There is a penalty of \$20 a day (\$100 a day for large organizations), up to a maximum of \$10,000 (\$50,000 for large organizations) or 5 percent of your gross receipts (whichever is less), for each return filed late, unless there is reasonable cause for the delay. (A large organization is one that has gross receipts exceeding \$1 million for the tax year.)

Since you are classified as a private foundation as of November 1, 2004, all parts of the Form 990-PF for the year ended June 30, 2005, should be completed. Forms 990-PF for subsequent years must be filed by the 15th day of the fifth month after the end of your annual accounting period.

Because this letter could help resolve any questions about your private foundation status, please 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,



Robert Choi
Director, Exempt Organizations
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