March 11, 2003

Friends of TOPS aka Friends of the Option Program at Seward (TOPS)
2500 Franklin Avenue E
Seattle, WA  98102 - 3264

Taxpayer Identification Number: 94-3142402
Person to Contact/ID Number: Ford Allen / 52-03832
Contact Numbers:
   Telephone: 410-962-2976
   Fax: 410-962-2228

Dear Sir or Madam:

This is a final determination regarding your private foundation classification. This letter modifies our letter dated April 30, 1992 in which we determined that you were an organization described in section 509(a)(2) of the Internal Revenue Code (Code). We have modified your foundation status to that of a public charity described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code, effective for tax years beginning July 1, 2000.

Your tax exempt status under section 501(c)(3) of the Code is not affected. Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes a notice to the contrary. 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 call the contact person at the telephone number shown in the heading of this letter. If you write, please provide a telephone number and the most convenient time to call if we need to contact you.

Thank you for your cooperation.

Sincerely,

R. C. Johnson
Director, EO Examinations

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