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March 24, 2010

Raymond G. Ellis
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VIA FEDERAL EXPRESS

Ms. Rose Shuman
Open Mind Company
1158 26th Street
Suite 267
Santa Monica, CA 90403-4621

Re: Open Mind Company – Exemption Letter

Dear Rose:

Enclosed is a copy of the IRS letter dated March 10, 2010, determining that Open Mind Company is exempt from federal income tax and eligible to receive tax deductible gifts. Also enclosed is Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities.

Now that we have received a favorable IRS determination, we will request a determination from California. We will also file the registration form with the State of California.

I assume that you will have your accountant file the annual Form 990, and all other required returns. Note that for federal income tax purposes, the exemption is effective as of September 14, 2007.

Please let me know if you have any questions.

Sincerely,



Raymond G. Ellis

RGLE/rss
Enclosures

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

DEPARTMENT OF THE TREASURY

Date: **MAR 10 2010**

OPEN MIND COMPANY
RAYMOND G ELLIS
C/O ORRICK HERRINGTON SUTCLIFFE LLP
405 HOWARD STREET
SAN FRANCISCO, CA 94105

Employer Identification Number:
26-2107813
DLN:
600050010
Contact Person:
WINNIE W LEE ID# 31208
Contact Telephone Number:
(877) 829-5500

Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
September 14, 2007
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

OPEN MIND COMPANY

Sincerely,

A handwritten signature in cursive script, appearing to read "Robert Choi".

Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosure: Publication 4221-PC