



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 1286
RANCHO CORDOVA CA 95741-1286

In reply refer to
755:G :RDM

December 2, 2010

THE ASSOCIATION FOR THE RECOGNITION OF EXCELLENCE IN SF & F
KEVIN STANDIEE
36992 MEADOWBROOK CMN APT 103
FREMONT CA 94536-7421

Purpose : EDUCATIONAL
Code Section : 23701d
Form of Organization : Corporation
Accounting Period Ending: December 31
Organization Number : 3272229

EXEMPT DETERMINATION LETTER

We determined you are exempt from California franchise or income tax under California Revenue and Taxation Code section shown above.

The tax-exempt status is effective as of 12/28/2009.

To retain exempt status, organizations are required to be organized and operating for nonprofit purposes within the provisions of the above section. An inactive organization is not entitled to exemption.

This decision is based on information you submitted and assumes that your present operations continue unchanged or conform to those proposed in your application. Any change in operation, character, or purpose of the organization must be reported immediately to this office so that we may determine the effect on your exempt status. Any change of name or address must also be reported.

In the event of a change in relevant statutory, administrative, judicial case law, a change in federal interpretation of federal law in cases where our opinion is based upon such an interpretation, or a change in the material facts or circumstances relating to your application upon which this opinion is based, this opinion may no longer be applicable. It is your responsibility to be aware of these changes should they occur. This paragraph constitutes written advice, other than a chief counsel ruling, within the meaning of Revenue and Taxation Code Section 21012(a)(2).

December 2, 2010

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ENTITY ID : 3272229

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For filing requirements, get Pub. 1068, Exempt Organizations - Filing Requirements and Filing Fees. Go to ftb.ca.gov and search for 1068.

Note: This exemption is for state franchise or income tax purposes only. For information regarding sales tax exemption, contact the Board of Equalization at 800.400.7115 or website boe.ca.gov.

A copy of this letter has been sent to the Registry of Charitable Trusts.

R MADDOX
EXEMPT ORGANIZATIONS
BUSINESS ENTITIES SECTION
TELEPHONE (916) 845-6608
FAX NUMBER (916) 843-2162

EO :