



State of California  
**Franchise Tax Board**

PO BOX 1286  
Rancho Cordova CA 95741-1286

SKY MEMORIAL FOUNDATION, INC.  
ATTN: HOWARD FALLON  
333-27TH ST  
SAN FRANCISCO CA 94131-2011

Date: 05.19.15  
Case: 26600571737629760  
Case Unit: 26600571737629763  
In reply refer to: 760:MQD:F120

Regarding:	Tax-Exempt Status
Organization's Name:	Sky Memorial Foundation, Inc.
CCN:	3515867
Purpose:	Charitable
R&TC Section:	23701d
Form of Organization:	Affirmation Incorporated
Accounting Period Ending:	12/31
Tax-Exempt Status Effective:	10/23/2012

### Exempt Acknowledgement Letter

We have received your federal determination letter that shows tax exemption under Internal Revenue Code (IRC) Section 501(c)(3).

Under California law, Revenue and Taxation Code (R&TC) Section 23701 provides that an organization is exempt from taxes imposed under Part 11 upon submission of the federal determination letter approving the organization's tax-exempt status.

Generally, the effective date of an organization's California tax-exempt status is the same date as the federal tax-exempt status.

To retain tax-exempt status, the organization must be organized and operating for nonprofit purposes within the provisions of the above R&TC section. An inactive organization is not entitled to tax-exempt status.

In order for us to determine any effect on the tax-exempt status, the organization must immediately report to us any change in:

- Operation
- Character
- Purpose
- Name
- Address