



State of California
Franchise Tax Board

PO Box 1286
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HUGGING ANGELS FOUNDATION
ATTN: STEVEN CANTRELL
16760 INVERRARY WAY
FONTANA CA 92336-5117

Date: 02.12.15
Case: 26600554475640083
Case Unit: 26600554475640090
In reply refer to: 760:LMK:F120

Regarding:	Tax-Exempt Status
Organization's Name:	Hugging Angels Foundation
CCN:	3691406
Purpose:	Charitable
R&TC Section:	23701d
Form of Organization:	Affirmation Incorporated
Accounting Period Ending:	12/31
Tax-Exempt Status Effective:	10/03/2013

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