



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

In reply refer to  
755:G :KSS

January 19, 2010

YSPANIOLA INCORPORATED  
CYNTHIA SO  
1470 9TH AVE APT 11  
SAN FRANCISCO CA 94122-3674

Purpose : CHARITABLE, EDUCATIONAL  
Code Section : 23701d  
Form of Organization : Corporation  
Accounting Period Ending: December 31  
Organization Number : 3108942

#### EXEMPT DETERMINATION LETTER

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

The tax-exempt status is effective as of 05.22.2009.

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,

January 19, 2010  
YSPANIOLA, INCORPORATED  
ENTITY ID : 3108942  
Page 2

within the meaning of Revenue and Taxation Code Section 21012(a)(2).

For the organization's filing requirements, read enclosed Pub. 1068, Exempt Organizations - Requirements for Filing Returns and Paying Filing Fees. You may download the publication at [www.ftb.ca.gov](http://www.ftb.ca.gov).

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 [www.boe.ca.gov](http://www.boe.ca.gov).

K SANDBERG  
EXEMPT ORGANIZATIONS  
BUSINESS ENTITIES SECTION  
TELEPHONE (916) 845-3141  
FAX NUMBER (916) 843-1001

EO :

COPY