



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

In reply refer to
755:G :VT

December 24, 2007

LIVING STONE GLOBAL FOUNDATION
DAVID HATFIELD
1107 CYPRESS POINT D
ARNOLD CA 95223

Purpose : RELIGIOUS
Code Section : 23701d
Form of Organization : Corporation
Accounting Period Ending: December 31
Organization Number : 3003246

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

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,

December 24, 2007
LIVING STONE GLOBAL FOUNDATION
ENTITY ID : 3003246
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.

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.

V THAM
EXEMPT ORGANIZATIONS
BUSINESS ENTITIES SECTION
TELEPHONE (916) 845-4284
FAX NUMBER (916) 845-9302

EO :

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

DEPARTMENT OF THE TREASURY

Date:

AUG 21 2008

LIVING STONE GLOBAL FOUNDATION
C/O DAVID A HATFIELD
PO BOX 2863
ARNOLD, CA 95223-2863

Employer Identification Number:
26-0615179
DLN:
17053228015047
Contact Person:
YVONNE LIGGETT ID# 31296
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:
June 15, 2007
Contribution Deductibility:
Yes
Advance Ruling Ending Date:
December 31, 2011
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. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of your exemption and ends with advance ruling ending date shown in the heading of the letter.

Shortly before the end of your advance ruling period, we will send you Form 8734, Support Schedule for Advance Ruling Period. You will have 90 days after the end of your advance ruling period to return the completed form. We will then notify you, in writing, about your public charity status.

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.

Letter 1045 (DO/CG)

-2-

LIVING STONE GLOBAL FOUNDATION

Sincerely,



Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Publication 4221-PC
Statute Extension