

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

DEPARTMENT OF THE TREASURY

Date: **MAR 15 2011**

ESPONSOR NOW INC  
144 DREAM ST  
VACAVILLE, CA 95687

Employer Identification Number:  
27-2984592  
DLN:  
17053236363020  
Contact Person:  
STEPHEN D SEOK ID# 31125  
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 23, 2010  
Contribution Deductibility:  
YES  
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. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

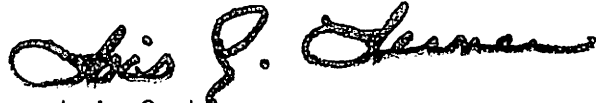
Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 947 (DO/CG)

ESPONSOR NOW INC

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in cursive script, appearing to read "Lois G. Lerner".

Lois G. Lerner  
Director, Exempt Organizations

Enclosure: Publication 4221-PC



State of California  
Franchise Tax Board

PO Box 1286  
Rancho Cordova CA 95741-1286

ESPONSOR NOW, INC.  
PO BOX 1257  
VACAVILLE CA 95696-1257

Date: 04.11.12  
Case: 26050481028391353  
Case Unit: 26050481028391356  
*In reply refer to: 760:DC:F210*

Regarding : Tax-Exempt Status  
Organization's Name : Esponsor Now, Inc.  
CCN : 3298437  
Purpose : Educational  
R&TC § : 23701d  
Form of Organization : Affirmation Incorporated  
Accounting Period Ending : 12/31  
Tax-Exempt Status Effective : 06/23/2010

## 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) §23701d(c)(1) 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 under IRC §501(c)(3).

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

For filing requirements, get Pub. 1068, *Exempt Organizations - Filing Requirements and Filing Fees*. Go to [ftb.ca.gov](http://ftb.ca.gov) and search for 1068.

This exemption is for state franchise or income tax purposes only. For information regarding sales tax exemption, contact the State Board of Equalization at 800.400.7115, or go to their website at [boe.ca.gov](http://boe.ca.gov).

Dennis M. Candy  
Telephone: (916) 845-4171  
Fax: (916) 843-2374