

**BILL LOCKYER**  
**Attorney General**

**State of California**  
**DEPARTMENT OF JUSTICE**



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June 27, 2003

Steve Rebuck  
Art Beal Foundation  
Post Office Box 571  
San Luis Obispo, California 93406

RE: Dissolution of Art Beal Foundation  
File Number Q-6359

Dear Mr. Rebuck:

A Nonprofit Public Benefit corporation that has taken the responsible steps to incorporate or qualify with the Secretary of State is equally responsible to dissolve or withdraw the corporation when it ceases to exist as an entity in the State of California.

Public Benefit corporations have a filing requirement until it is formally dissolved through the Office of the Secretary of State. Inactivity or ceasing to operate for tax-exempt purposes does not relieve the corporation from these requirements.

The Attorney General must be a party to liquidation proceedings in many cases. See Section 6716 of the Corporation Code and Section 12591 of the Government Code. Attached are formal dissolution procedures for California Nonprofit corporations. Please follow these procedures.

If this corporation has stated to the Registry of Charitable Trusts that it is no longer operating for tax-exempt purposes, or has filed a final report, and the corporation has not dissolved through the Office of the Secretary of State, then this office will contact the Franchise Tax Board and ask that the corporation be assessed the minimum corporation tax, and suspend corporate powers if the minimum tax is not paid.

Sincerely,

A handwritten signature in cursive script, appearing to read "Sue Roberts", followed by a horizontal line.

Sue Roberts  
Office Technician

For **BILL LOCKYER**  
Attorney General

Enclosure

CT-610