

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)	Chapter 11
)	
Skybridge Spectrum Foundation, ¹)	Case No. 16-10626 (CSS)
)	
Debtor.)	

**DECLARATION OF WARREN C. HAVENS IN SUPPORT OF
DEBTOR'S MOTION FOR RECONSIDERATION OF ORDER DISMISSING CASE**

I, Warren C. Havens, hereby declare under penalty of perjury, pursuant to section 1756 of title 28 of the United States Code, as follows:

1. I am Debtor's sole Director, sole Member, and President, which is to date the sole officer position. I make this declaration (the "Havens Recon Declaration") in support of Debtor's *Motion for Reconsideration of Order Dismissing Case* (the "Recon Motion").

2. This declaration supplements my previously submitted declarations in this case (the "Preceding Declarartions"), and for purposes of the Recon Motion, I reference and incorporate herein all of the Preceding Declarations including their exhibits.²

3. I have read the Recon Motion and declare as true and correct the factual matters contained therein. In part, those factual matters are also presented in some paragraphs below.

4. On July 10, 2015, Arnold Leong filed a *Second Amended Complaint* in Superior Court of the State of California, County of Alameda, that the state court eventually granted as the basis for Mr. Leong filing for and eventually obtaining a receivership over Skybridge

¹ The last four digits of the Debtor's federal tax identification number are 8487. The Debtor's mailing address is 2509 Stuart Street, Berkeley, CA 94705.

² Herein, as in the Preceding Declarations, "SSF," "Skybridge," and "Debtor" mean Skybridge Spectrum Foundation. Unless it is otherwise plainly apparent from the context that another meaning is intended, capitalized terms not otherwise defined have the meanings ascribed to them in the previous declarations.

Spectrum Foundation and several LLCs.³ Mr. Leong's *Second Amended Complaint* included the following language at its paragraph 31, pages 9-10, that refers to Section 9.4 of the LLC agreements:

31. The written LLC agreements relating to VERDE SYSTEMS LLC (formerly known as TELESORUS-VPC, LLC) and TELESORUS HOLDINGS GB, LLC expressly state that, in addition to the arbitration provision:

Either Party hereto may apply to court of competent jurisdiction for injunctive or other equitable relief pending final determination of rights and obligations by arbitration in accordance with Section 9.4 ("Interim Order"), provided that the party applying for such Interim Order shall forthwith upon the grant (if any) of the Interim Order commence arbitration proceedings in accordance with this Agreement in order to obtain a final determination of the dispute or disputes before the court leading to the grant of the Interim Order and, if necessary, apply to stay all further proceedings before the court in order to do so.

Leong therefore, by way of this Complaint, only seeks injunctive and equitable relief against VERDE SYSTEMS LLC (formerly known as TELESORUS-VPC, LLC) and TELESORUS HOLDINGS GB, LLC, except to the extent they are necessary parties to other claims on the basis of their status as alter egos/single business enterprises, subsidiaries, joint ventures, or the like....

5. Regarding the above, the state court granted Leong's motion to amend his original complaint filed in 2002 and accepted his *Second Amended Complaint*. As indicated above, Leong also filed a motion for appointment of receiver over Skybridge and several LLCs on July 7, 2015. That motion was granted on August 11, 2015, but not written up, entered and made effective until November 16, 2015. Leong's *Memorandum of Points and Authorities in Support of Motion for Appointment of Receiver and Issuance of Preliminary Injunction*, filed July 7, 2015, contained the following language at its page 6, Section III, lines 15-17:⁴

³ *Second Amended Complaint*, filed by Arnold Leong on July 10, 2015, in Superior Court of the State of California, County of Alameda, Case No. 2002-070640.

⁴ *Memorandum of Points and Authorities in Support of Motion for Appointment of Receiver and Issuance of Preliminary Injunction*, filed by Arnold Leong on July 7, 2015, in Superior Court of the State of California, County of Alameda, Case No. 2002-070640.

The written limited liability company (“LLC”) agreements require that all disputes to be arbitrated in San Francisco, with the exception of injunctive or equitable relief pending a final arbitration order....

The “injunctive or equitable relief” is in reference to Section 9.4 of the LLC agreements.

6. Several pleadings filed by my California counsel in the receivership legal action pleading include as an exhibit a Declaration from Skybridge’s nonprofit-law counsel, Tracey Bolotnick as to the IRC §501(c)(3) prohibition of private-party ownership and gain, and the related restriction in the Bylaws, described in the Motion. Mr. Leong alleges to have ownership over half or potentially all of Debtors’ property, and by that allegation, unproven in the California Court action and not determined in the related arbitration, Leong obtained the Receivership over Skybridge.

Dated: May 20, 2016
Wilmington, Delaware



Name: Warren C. Havens
Title: Sole Member,
Sole Director, and
President (the sole officer), of
Skybridge Spectrum Foundation

ATTACHMENT 2

1 Andrew B. Downs, SBN 111435
C. Todd Norris, SBN 181337
2 Norman J. Ronneberg, Jr., SBN 68233
BULLIVANT HOUSER BAILEY PC
3 235 Pine Street, Suite 1500
San Francisco, California 94104-2752
4 Telephone: 415.352.2700
Facsimile: 415.352.2701
5 E-Mail: andy.downs@bullivant.com
todd.norris@bullivant.com
6 norman.ronneberg@bullivant.com

7 Attorneys for Defendant
Warren Havens
8

ENDORSED
FILED
ALAMEDA COUNTY
2016 MAY 11 PH 6:35

9 SUPERIOR COURT OF THE STATE OF CALIFORNIA
10 COUNTY OF ALAMEDA
11

12 ARNOLD LEONG,
13 Plaintiff,
14 v.
15 WARREN HAVENS, et al.
16 Defendants.
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Case No.: 2002-070640
**DEFENDANT WARREN HAVENS'
OPPOSITION TO RECEIVER'S EX
PARTE MOTION FOR EXTENSION OF
COURT ORDER APPROVING
(1) RECEIVER'S INTERIM REPORT
AND ACCOUNT; (2) OF FEES OF
RECEIVER AND RECEIVERSHIP
COUNSEL FOR JANUARY AND
FEBRUARY 2016 TO SKYBRIDGE
SPECTRUM FOUNDATION;**
**DECLARATION OF ELIHU E.
ALLINSON**
DATE: May 11, 2016
TIME: 4:00 p.m.
DEPT: 24
RESERVATION NO. R-1740543

23 Defendant WARREN HAVENS hereby respectfully submits the following
24 memorandum of points and authorities in opposition to the Receiver's Ex Parte Motion For
25 Extension of Court Order Approving (1) Receiver's Interim Report and Account; (2) Of Fees of
26 Receiver and Receivership Counsel For January and February 2016 to Skybridge Foundation.
27 ///
28 ///

1 In its application, the Receiver informs the Court that “[t]he only think that has changed
2 is the dismissal of Skybridge’s bankruptcy case, which precluded entry of the Order as to
3 Skybridge.

4 By next Friday, however, Skybridge will be filing a motion for reconsideration of the
5 order dismissing Skybridge’s bankruptcy case. Allinson Decl. at ¶2. That motion will be set for
6 hearing within the next 21 days or so, subject to the Court’s availability. Allinson Decl. at ¶2.
7 Should the Court grant the motion for reconsideration, the order dismissing the bankruptcy will
8 be vacated, altered, or amended, and the bankruptcy will proceed as if it had not ever been
9 dismissed. Allinson Decl. at ¶2.

10 In addition, the Receiver has previously explained that she has no funds to pay any
11 alleged bills or debt of the LLCs in the Receivership unless she uses the funds of Skybridge.
12 However, Skybridge is a nonprofit corporation under I.R.C. §501(c)(3) whose funds cannot be
13 used apart from its nonprofit purposes and those do not include payment of these LLCs debts, or
14 any action for benefit of the plaintiff, Mr. Leong. See attached Declaration of Tracey Bolotnick
15 (**Exhibit A**, attached hereto). The Receiver has shown nothing to justify any exception to this
16 legal restriction, and acting to the contrary, which the Receiver has already done, jeopardizes the
17 nonprofit status and existence of Skybridge, contrary to the Receiver’s duty to protect
18 Skybridge. For this reason also, the Receiver’s motion, which is based on use of Skybridge
19 funds, should be denied.

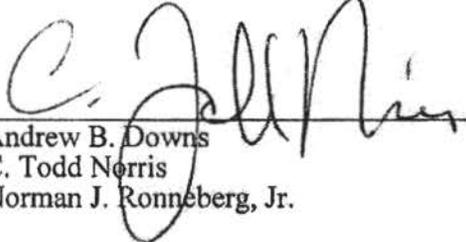
20 In addition, the Receiver took no action to correct the IRS’ mistaken revocation of the
21 Skybridge nonprofit tax-exempt status. Because the Receiver had not acted, after filing
22 bankruptcy, Skybridge via its agents got the IRS to correct its mistake. The Receiver’s
23 negligence is not excusable, and appears to have been a pretext to justify liquidation of
24 Skybridge (which the Receiver is engaged in via sale of most all of its material assets, its FCC
25 licenses) and unlawful use of Skybridge funds. See the attached IRS letter (**Exhibit B**) sent to
26 Jose Nunez, the Skybridge accountant for the relevant IRS tax filings. For this reason also, the
27 Receiver’s motion should be denied.

28 ///

1 For the foregoing reasons, and other reasons the undersigned may present at the hearing,
2 defendant Havens respectfully requests that the Court preserve the assets of Skybridge, while
3 the Bankruptcy matter is pending, by denying this premature motion brought by the Receiver.

4 DATED: May 11, 2016

5 BULLIVANT HOUSER BAILEY PC

6
7 By 

8 Andrew B. Downs
9 C. Todd Norris
10 Norman J. Ronneberg, Jr.

11 Attorneys for Defendant Warren Havens

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I declare under penalty of perjury under the laws of the State of Delaware that the foregoing is true and correct, and that this declaration was executed on May 11, 2016, at Wilmington, Delaware.



Elihu E. Allinson III

WILLIAM A. HAZELTINE
Attorney at Law
State of Delaware
Notarial Officer Pursuant to
29 Del.C. §4323(a)(3)

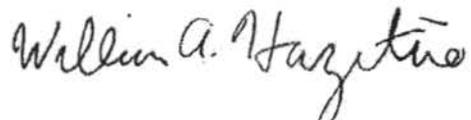

May 11, 2016

EXHIBIT A

1 Charles M. Kagay, SBN 73377
2 SPIEGEL LIAO & KAGAY, P.C.
3 388 Market Street, Suite 900
4 San Francisco, California 94111
5 Telephone: 415-956-5959
6 Facsimile: 415-362-1431
7 Email: cmk@slksf.com

8 Attorney (local counsel) For
9 Defendants Environmental LLC, Environmental-2
10 LLC, Intelligent Transportation & Monitoring
11 Wireless LLC, V2G LLC, Atis Wireless LLC,
12 Skybridge Spectrum Foundation, Verde Systems LLC,
13 and Telesaurus Holdings GB, LLC

14 SUPERIOR COURT OF THE STATE OF CALIFORNIA
15 COUNTY OF ALAMEDA

16 ARNOLD LEONG,

17 Plaintiff,

18 v.

19 WARREN HAVENS, and, DOES 1 through
20 25, inclusive,

21 Defendants.

Case No.: 2002-070640

**AFFIDAVIT OF TRACEY BOLOTNICK
IN SUPPORT OF DEFENDANTS'
OPPOSITION TO PLAINTIFF'S
MOTION FOR APPOINTMENT OF
RECEIVER AND ISSUANCE OF
PRELIMINARY INJUNCTION**

**RESERVATION: 1649299
DATE: August 11, 2015
TIME: 4:00 p.m.
DEPT: 24 (Hon. Frank Roesch)
SUIT FILED: October 30, 2002
TRIAL: None Set**

22 I, Tracey Bolotnick, declare and state as follows:

23 1. I am an attorney at the law firm of Hurwit & Associates in Newton,
24 Massachusetts. The firm provides legal counsel for the nonprofit sector. The firm has
25 represented over one thousand nonprofit and philanthropic organizations based in dozens of
26 states and countries. I have extensive experience, and provide services through the firm,
27 advising non-profit clients on a broad range of issues including corporate formation and
28 governance, tax-exemption, charitable registration and fundraising, tax compliance, lobbying

- 1 -

AFFIDAVIT OF TRACEY BOLOTNICK IN SUPPORT OF DEFENDANTS' MOTION FOR EXTENSION OF
TIME IN WHICH TO RESPOND TO PLAINTIFF'S MOTION FOR APPOINTMENT OF RECEIVER AND
ISSUANCE OF PRELIMINARY INJUNCTION

1 and political activities, and other business matters including joint ventures, strategic affiliations,
2 and contract negotiations and review. Among other past experience, I served for 12 years as
3 general counsel to Fund for the Public Interest, a Boston-based nonprofit, where I provided in-
4 house legal services to a group of more than 100 501(c)(3) and 501(c)(4) research, education
5 and advocacy organizations around the country.

6 2. I have provided legal counsel to Skybridge Spectrum Foundation ("Skybridge")
7 from its inception and retain copies of its documents described below.

8 3. Skybridge is a Delaware nonprofit corporation, managed by its President, Warren
9 Havens.

10 4. Skybridge applied to the Internal Revenue Service ("IRS") for recognition of
11 status as exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code
12 (the "Application"), charitable contributions to which are deductible under Section 170 of the
13 Code. Exhibit 1 hereto is a true and correct copy of the IRS Determination Letter granting
14 Skybridge this tax-exempt status (the "Determination Letter").

15 5. As stated the Skybridge Bylaws and included in its Application:

16
17 The corporation is organized solely for charitable, scientific, and educational
18 purposes including, but not limited to, providing advanced technical and social
19 research and development, public-infrastructure deployments, related education
20 and other programs that promote public safety, environmental protection, and the
21 preservation and sound use of scarce public resources, and that lessen the
22 charitable public-purpose burdens of government, including, but not limited to,
23 by obtaining and using nationwide radio frequency "spectrum" licensed or
24 authorized by the Federal Communications Commission, the National
25 Telecommunications Information Agency and other Federal agencies, and, based
26 on said spectrum, developing and deploying critical forms of free or at-cost
27 public-interest wireless systems and services. This includes research,
28 development, and deployment of wireless systems and services nationwide for
"Intelligent Transportation Systems" and natural-environment monitoring and
protection systems, in response to calls for nonprofits organizations to do so by,
and to further the goals and programs of, Federal, State, and local government
agencies in the United States of America.

6. To be tax-exempt under section 501(c)(3) of the Internal Revenue Code ("IRC"),

1 an organization must be organized and operated exclusively for exempt purposes set forth in
2 section 501(c)(3), and none of its earnings may inure to any private shareholder or individual.¹
3 As part of this restriction on private benefit, a section 501(c)(3) organization is prohibited from
4 distributing its assets to any private individual or entity upon dissolution.² Thus, in accordance
5 with the requirements of IRC section 501(c)(3) and corresponding sections of the Treasury
6 Regulations, and as described in Skybridge's Application, and confirmed in its Determination
7 Letter, there are *no owners* of Skybridge, and if Skybridge is dissolved, its remaining assets will
8 be distributed to either government entities or other IRC section 501(c)(3) exempt entities in
9 accord with its tax-exempt public-benefit purposes.
10

11 7. In the Application, Mr. Havens explains for Skybridge that:

12 Warren Havens has contributed money to Skybridge without receiving anything
13 in return. He takes no salary, receives no other compensation (not even expense
14 reimbursement) and operates the organization for the sole and exclusive purpose
15 of achieving the public interest....
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20 ¹ 26 C.F.R. 1.501(c)(3)-1(c)(2) ("An organization is not operated exclusively for one or more
21 exempt purposes if its net earnings inure in whole or in part to the benefit of private
22 shareholders or individuals.") See also, for example, the IRS guidance at this link:
[http://www.irs.gov/Charities-&-Non-Profits/Charitable-Organizations/Exemption-Requirements-Section-501\(c\)\(3\)-Organizations](http://www.irs.gov/Charities-&-Non-Profits/Charitable-Organizations/Exemption-Requirements-Section-501(c)(3)-Organizations).

23 ² 26 C.F.R. 1.501(c)(3)-1(b)(4) ("An organization is not organized exclusively for one or more
24 exempt purposes unless its assets are dedicated to an exempt purpose. An organization's assets
25 will be considered dedicated to an exempt purpose, for example, if, upon dissolution, such
26 assets would, by reason of a provision in the organization's articles or by operation of law, be
27 distributed for one or more exempt purposes, or to the Federal Government, or to a State or local
28 government, for a public purpose, or would be distributed by a court to another organization to
be used in such manner as in the judgment of the court will best accomplish the general
purposes for which the dissolved organization was organized. However, an organization does
not meet the organizational test if its articles or the law of the State in which it was created
provide that its assets would, upon dissolution, be distributed to its members or shareholders.")

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I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct. This declaration was executed on the 3rd day of August 2015, at Newton, Massachusetts.



TRACEY BOLOTNICK

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

DEPARTMENT OF THE TREASURY

Date: JAN 25 2010

SKYBRIDGE SPECTRUM FOUNDATION INC
1209 ORANGE ST
WILMINGTON, DE 19801

Employer Identification Number:
20-8118487
DLN:
17053091042009
Contact Person:
TYRONE THOMAS ID# 95046
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Effective Date of Exemption:
December 27, 2006
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.

Based on the information you submitted with your application, we have determined you are likely to qualify as a private operating foundation described in section 4942(j)(3) of the Code. Accordingly, you are treated as a private operating foundation for your first year. After that, you will be treated as a private operating foundation as long as you continue to meet the requirements of section 4942(j)(3). You are required to file Form 990-PF annually.

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

Sincerely,

Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosure: Publication 4221-PF

Letter 1075 (DO/CG)

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PROOF OF SERVICE
Arnold Leong v. Warren Havens, et al.
Alameda Superior Court No. 2002-070640

I am appearing in this matter *pro hac vice*. I am an attorney at the law firm of COBURN & GREENBAUM, PLLC located at 1710 Rhode Island Ave., NW, Second Floor, Washington, DC 20036. I am over the age of eighteen (18) and not a party to this action. On August 5, 2015, I served the document entitled:

**AFFIDAVIT/DECLARATION OF TRACEY BOLOTNICK IN SUPPORT OF
DEFENDANTS' OPPOSITION TO PLAINTIFF'S MOTION FOR
APPOINTMENT OF RECEIVER AND ISSUANCE OF PRELIMINARY
INJUNCTION**

upon the following parties:

PAUL F. KIRSCH JAMES M. ROBINSON Shopoff Cavallo & Kirsch LLP 601 Montgomery Street, Suite 1110 San Francisco, CA 94111 Telephone: 415-984-1975 Facsimile: 415-984-1978 Email: paul@scklegal.com; james@scklegal.com <u>Attorneys for: Plaintiff ARNOLD LEONG</u>	RICHARD W. OSMAN Bertrand, Fox, Elliot, Osman & Wenzel 2749 Hyde Street San Francisco, CA 94109 Telephone: 415-353-0999 Facsimile: 415-353-0990 Email: rosman@bfesf.com <u>Attorneys for: Plaintiff ARNOLD LEONG</u>
ANDREW B. DOWNS C. TODD NORRIS Bullivant Houser Bailey PC 235 Pine Street, Suite 1500 San Francisco, California 94104-2752 Telephone: 415-352-2700 Email: andy.downs@bullivant.com todd.norris@bullivant.com <u>Attorneys for: Defendant WARREN HAVENS</u>	

() **BY MAIL (CCP §1013(a)):** I am readily familiar with the ordinary practice of the business with respect to the collection and processing of correspondence for mailing with the United States Postal Service. I placed a true and correct copy of the above-titled document in an envelope addressed as above, with first class postage thereon fully prepaid. I sealed the aforesaid envelope and placed it for collection and mailing by the United States Postal Service in accordance with the ordinary practice of the business. Correspondence so placed is ordinarily deposited by the business with the United States Postal Service on the same day.

1 (x) **BY ELECTRONIC TRANSFER:** I caused all of the pages of the above-entitled document
2 to be sent to the recipient indicated via email at the respective email addresses. This document
was transmitted by email and transmission reported without error.

3 () **BY FACSIMILE TRANSMISSION (CCP §1013(e), CRC 2.306):** I transmitted the
4 document by facsimile transmission by placing it in a facsimile machine (telephone number
5 415-352-2701) and transmitting it to the facsimile machine telephone number listed above. A
transmission report was properly issued by the transmitting facsimile machine. The
transmission was reported as complete and without error. A true and correct copy of the
transmission report is attached hereto.

6 (x) **BY OVERNIGHT DELIVERY (CCP §1013(e)):** I am readily familiar with the ordinary
7 practice of the business with respect to the collection and processing of correspondence for
8 mailing by Express Mail and other carriers providing for overnight delivery. I placed a true
and correct copy of the above-titled document in an envelope addressed as above, with first
9 class postage thereon fully prepaid. I sealed the aforesaid envelope and placed it for collection
and mailing by Express Mail or other carrier for overnight delivery in accordance with the
10 ordinary practice of the business. Correspondence so placed is ordinarily deposited by the
business with Express Mail or other carrier on the same day.

11 () **BY PERSONAL SERVICE UPON AN ATTORNEY (CCP §1011(a)):** I placed a true and
12 correct copy of the above-titled document in a sealed envelope addressed as indicated above.
I delivered said envelopes by hand to a receptionist or a person authorized to accept same at
13 the address on the envelope, or, if no person was present, by leaving the envelope in a
conspicuous place in the office between the hours of nine in the morning and five in the
afternoon.

14 () **BY HAND** Pursuant to Code of Civil Procedure §1011, I directed said envelope to the party
15 so designated on the service list to be delivered by courier this date. A proof of service by
hand executed by the courier shall be filed/lodged with the court under separate cover.

16 () **BY PERSONAL SERVICE UPON A PARTY (CCP §1011(b)):** I placed a true and correct
17 copy of the above-titled document in a sealed envelope addressed as indicated above. I
delivered each envelope by hand to a person of not less than eighteen (18) years of age at the
18 address listed on the envelope, between the hours of eight in the morning and six in the evening.

19 I declare under penalty of perjury, under the laws of the State of California, that the foregoing
is true and correct.

20 Executed on August 5, 2015, at San Francisco, California.

21
22 
23 BARRY COBURN

24 *****

EXHIBIT B



**Internal
Revenue
Service**

Tax Exempt/Government Entities Division (TE/GE)

Facsimile Cover Sheet

To: Jose Nunez	From: Mary Sheer
Re: Skybridge Spectrum Foundation	ID Number: 0203338
Phone Number: 408-216-9033	Phone Number: 513-263-4501
FAX Number: 408-480-4672	Date: 4/29/2016
Number of Pages (including cover sheet) : 2	

For forms/information see the IRS Web site at www.irs.gov to download forms, instructions and publications

Comments:

Attached is a copy of the requested letter.

This communication is intended for the sole use of the individual to whom it is addressed and may contain information that is privileged, confidential and exempt from disclosure under applicable law. If the reader of this communication is not the intended recipient or the employee or agent for delivering the communication to the intended recipient, you are hereby notified that any dissemination, distribution, or copying of this communication may be strictly prohibited. If you have received this communication in error, please notify the sender immediately by telephone, and return the communication at the address via the United States Postal Service. Thank you.

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: April 29, 2016

Skybridge Spectrum Foundation
1613 Lyon St STE A
San Francisco, CA 94115-2414

Person to Contact:

Mr. Simon 2825181

Toll-Free Telephone Number:

877-829-5500

Employer Identification Number:

20-8118487

Form 990 Required:

Yes

Dear Sir or Madam:

This is in response to your request dated April 29, 2016, regarding your tax-exempt status.

We confirmed you were erroneously placed on the Auto-Revocation List. You can disregard the CP120A notice we previously sent. We'll remove you from the Auto-Revocation List and relist you in the Exempt Organizations Select Check (Pub 78 data) on our website, www.irs.gov/charities, during the next monthly update.

We issued you a determination letter in January 2010, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

Our records also indicate you're a private operating foundation as defined under IRC Section 4942(j)(3).

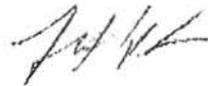
Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

Sincerely yours,



Jeffrey I. Cooper
Director, Exempt Organizations
Rulings and Agreements

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PROOF OF SERVICE
Arnold Leong v. Warren Havens, et al.
Alameda Superior Court No. 2002-070640

10 I am employed in the City and County of San Francisco by the law firm of Bullivant
11 Houser Bailey ("the business"), 235 Pine Street, Suite 1500, San Francisco, CA 94104. I am
12 over the age of eighteen (18) and not a party to this action. On May 11, 2016, I served the
13 document entitled:

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**DEFENDANT WARREN HAVENS' OPPOSITION TO RECEIVER'S EX
PARTE MOTION FOR EXTENSION OF COURT ORDER APPROVING
(1) RECEIVER'S INTERIM REPORT AND ACCOUNT; (2) OF FEES OF
RECEIVER AND RECEIVERSHIP COUNSEL FOR JANUARY AND
FEBRUARY 2016 TO SKYBRIDGE SPECTRUM FOUNDATION;
DECLARATION OF ELIHU ALLINSON**

upon the following parties:

10 11 12 13 14 15	PAUL F. KIRSCH JAMES M. ROBINSON Shopoff Cavallo & Kirsch LLP 601 Montgomery Street, Suite 1110 San Francisco, CA 94111 Telephone: 415-984-1975 Facsimile: 415-984-1978 Email: paul@scklegal.com james@scklegal.com Attorneys for: Plaintiff ARNOLD LEONG	RICHARD W. OSMAN Bertrand, Fox, Elliot, Osman & Wenzel 2749 Hyde Street San Francisco, CA 94109 Telephone: 415-353-0999 Facsimile: 415-353-0990 Email: rosman@bfesf.com Attorneys for: Plaintiff ARNOLD LEONG
16 17 18 19 20	GERALDINE FREEMAN DAVID DEGROOT Sheppard Mullin Richter & Hampton LLP Four Embarcadero Center, 17 th Floor San Francisco, CA 94111 Telephone: 415-434-9100 Facsimile: 415-434-3947 Email: gfreeman@sheppardmullin.com ddegroot@sheppardmullin.com Attorneys for: Receiver SUSAN UECKER	

- 21 () **BY MAIL (CCP §1013(a)):** I am readily familiar with the ordinary practice of the
22 business with respect to the collection and processing of correspondence for mailing
23 with the United States Postal Service. I placed a true and correct copy of the above-
24 titled document in an envelope addressed as above, with first class postage thereon fully
25 prepaid. I sealed the aforesaid envelope and placed it for collection and mailing by the
26 United States Postal Service in accordance with the ordinary practice of the business.
27 Correspondence so placed is ordinarily deposited by the business with the United States
28 Postal Service on the same day.
- (x) **BY ELECTRONIC TRANSFER:** I caused all of the pages of the above-entitled
document to be sent to the recipient indicated via email at the respective email addresses.
This document was transmitted by email and transmission reported without error.
- () **BY FACSIMILE TRANSMISSION (CCP §1013(e), CRC 2.306):** I transmitted the
document by facsimile transmission by placing it in a facsimile machine (telephone
number 415-352-2701) and transmitting it to the facsimile machine telephone number

1 listed above. A transmission report was properly issued by the transmitting facsimile
2 machine. The transmission was reported as complete and without error. A true and
correct copy of the transmission report is attached hereto.

3 () **BY OVERNIGHT DELIVERY (CCP §1013(c))**: I am readily familiar with the
4 ordinary practice of the business with respect to the collection and processing of
5 correspondence for mailing by Express Mail and other carriers providing for overnight
6 delivery. I placed a true and correct copy of the above-titled document in an envelope
7 addressed as above, with first class postage thereon fully prepaid. I sealed the aforesaid
envelope and placed it for collection and mailing by Express Mail or other carrier for
overnight delivery in accordance with the ordinary practice of the business.
Correspondence so placed is ordinarily deposited by the business with Express Mail or
other carrier on the same day.

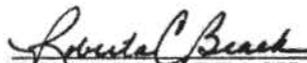
8 () **BY PERSONAL SERVICE UPON AN ATTORNEY (CCP §1011(a))**: I placed a
9 true and correct copy of the above-titled document in a sealed envelope addressed as
10 indicated above. I delivered said envelopes by hand to a receptionist or a person
11 authorized to accept same at the address on the envelope, or, if no person was present, by
leaving the envelope in a conspicuous place in the office between the hours of nine in
the morning and five in the afternoon.

12 () **BY HAND** Pursuant to Code of Civil Procedure §1011, I directed said envelope to the
13 party so designated on the service list to be delivered by courier this date. A proof of
service by hand executed by the courier shall be filed/lodged with the court under
separate cover.

14 () **BY PERSONAL SERVICE UPON A PARTY (CCP §1011(b))**: I placed a true and
15 correct copy of the above-titled document in a sealed envelope addressed as indicated
16 above. I delivered each envelope by hand to a person of not less than eighteen (18)
years of age at the address listed on the envelope, between the hours of eight in the
morning and six in the evening.

17 I declare under penalty of perjury, under the laws of the State of California, that the
18 foregoing is true and correct.

19 Executed on May 11, 2016, at San Francisco, California.

20 
21 ROBERTA C. BEACH

22 *****