

October 3, 1994

CALIFORNIA TRANSPLANT SERVICES, INC.
6965 El Camino Real, Ste 105-175
Rancho La Costa, CA 92009

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

You are exempt from franchise or income tax under the section of the Revenue and Taxation Code indicated above.

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 in name or address also must 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, within the meaning of Revenue and Taxation Code Section 2101 (a)(2).

You may be required to file Form 199 (Exempt Organization Information Return) on or before the 15th day of the 5th month (4 1/2 months) after the close of your accounting period. See Form 199 instructions for requirements.

You are not required to file state franchise or income tax returns unless you have income subject to the unrelated business income tax under Section 23731 of the Code. In this event, you are required to file Form 109 (Exempt Organization Business Income Tax Return) by the 15th day of the 5th month (4 1/2 months) after the close of your annual accounting period.

If the organization is incorporating, this approval will expire unless incorporation is completed with the Secretary of State within 60 days.

Exemption from federal income or other taxes and other state taxes requires separate applications.

This exemption is granted on the express condition that you will secure federal exempt status with the Internal Revenue Service and furnish a copy of the final determination letter to this office within 9 months from the date of this letter.

Davi Milam
Davi Milam
Exempt Organization Unit
Telephone (916) 369-4171

cc: Secretary of State
Registry of Charitable Trusts
Daryl Lirman

CALIFORNIA STATE BOARD OF EQUALIZATION
**ORGANIZATIONAL CLEARANCE CERTIFICATE
FOR WELFARE OR VETERANS' ORGANIZATION EXEMPTION**



Organization Name and Mailing Address:

California Transplant Services, Inc.
5845 Owens Ave.

Carlsbad CA 92008-6562

*THIS CERTIFICATE NUMBER MUST BE
SUBMITTED TO A COUNTY WHEN FILING
A CLAIM FOR WELFARE OR VETERANS'
ORGANIZATION EXEMPTION.*

Organization Information:

Date of Certificate: 12/11/03
BOE Ex. No.: 1871
Type: Charitable
Corp. ID: 1913988
Fiscal Year First Qualified: Information Unavailable

In accordance with section 254.6
of the Revenue and Taxation
Code, the Board has determined
that this organization meets the
organizational requirements of
section 214.

BOE-277-OC (10-03)

**NOTICE TO ORGANIZATIONS
GENERAL INFORMATION REGARDING
WELFARE OR VETERANS' ORGANIZATION EXEMPTION**

Your claim for an Organizational Clearance Certificate has been reviewed and a determination has been made that your organization meets the organizational requirements for exemption under section 214. A claim for the organizational clearance certificate will be mailed to the organization periodically to verify and update information. The claim form must be completed, signed, and filed with the Board, along with supporting documents, in order to maintain eligibility for the certificate. The Board may institute an audit or verification of the organization to determine whether the organization meets the organizational requirements of Revenue and Taxation Code section 214, as required by section 15618 of the Government Code. If you have any questions concerning the organizational requirements, you may contact the State Board of Equalization, Property and Special Taxes Department, Assessment Policy and Standards Division, Exemptions Section, at 916-445-3524.

The Assessor may not approve a property tax exemption claim on any property until the claimant has been issued a valid Organizational Clearance Certificate under section 254.6. The Assessor may deny a claim for the exemption, notwithstanding that the claimant has been granted an organizational clearance certificate. Claim forms for the welfare or veterans' organization exemption for property newly acquired by an organization may be obtained from the Assessor in the county where the property is located.

Annually, claims for the welfare and veterans' organization exemptions and supplemental affidavits, if required, must be filed on or before February 15 with the application to the applicable Assessor to avoid a late filing penalty under section 270. (A separate claim must be filed for each property location.) The Assessor will review all claims to determine that the organization continues to use its property for qualifying purposes and activities, as specified in section 214. Any questions relating to section 214 requirements regarding qualifying purposes and uses of the property may be directed to the Assessor.