TATE OF CALIFORNIA
FRANCHISE TAX BOARD
P O BOX 651
SACRAMENTO, CA 95812-0651

RECEIVED 3/3/89

March 1, 1989

In reply refer to
344:APP:PTS:rk:g

University Camps
c/oKim Moore
900 Hilgard Avenue, Suite 303
Los Angeles, CA 90024-3009

Purpose : Charitable
Form of Organization : Corporation
Accounting Period Ending: December 31
Organization Number : 1615076

You are exempt from state franchise or income tax under Section 23701d, Revenue and Taxation Code.

This decision is based on the 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 must also be reported.

If you are not a church, or a religious order, you may be required to file Form 199 (Exempt Organization Annual Information Return) on or before the 15th day of the 5th month (4 1/2 months) after the close of your accounting period. Please see annual instructions with forms 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 acounting period.

Please note that an exemption from federal income or other taxes and other state taxes requires separate applications.

Exempt Organization Unit
Telephone (800) 852-5711

Enc.

cc: Registrar of Charitable Trusts