

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

DEPARTMENT OF THE TREASURY

Date:

AUG 09 2000

WEST COAST SPORTS MEDICINE
FOUNDATION

Employer Identification Number:
95-4497009

DLN:
17053078748030

Contact Person:
MIKE CRONIN

ID# 31094

Contact Telephone Number:
(877) 829-5500

Our Letter Dated:
July 1995
Addendum Applies:
No

RECEIVED

AUG 17 2000

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Letter 1050 (DO/CG)

WEST COAST SPORTS MEDICINE

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

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

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

Steven T. Miller

Steven T. Miller
Director, Exempt Organizations

Internal Revenue Service
Director, Exempt Organizations

Department of the Treasury
P.O. Box 2508
Cincinnati, Ohio 45201

Date:

AUG 09 2000

West Coast Sports Medicine Foundation

Person to Contact - ID#:
Michael Cronin - 31-03922
Contact Telephone Numbers:
877-829-5500 Phone
513-263-3756 FAX
Federal Identification Number:
95-4497009

RECEIVED

AUG 17 2000

Dear Sir or Madam:

Thank you for the information recently submitted regarding your change of legal name. We have made it part of your file.

The change indicated ^Sdoe not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future changes in the character, purposes, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely,

Steven T. Miller

Director, Exempt Organizations

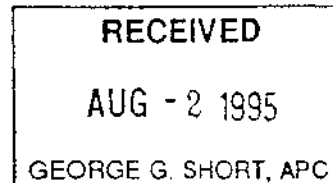
INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
2 CUPANIA CIRCLE
MONTEREY PARK, CA 91755-7406

DEPARTMENT OF THE TREASURY

Date: **JUL 25 1995**

WEST COAST ORTHOPEDIC SURGERY &
SPORTS MEDICINE RESEARCH
FOUNDATION
C/O KEITH S FEDER M D
C/O GEORGE C SHORT
2049 CENTURY PARK EAST STE 3030
LOS ANGELES, CA 90067

Employer Identification Number:
95-4497009
Case Number:
955205103
Contact Person:
RANDY HOWARD
Contact Telephone Number:
(213) 725-7002



Accounting Period Ending:
Aug. 31
Foundation Status Classification:
509(a)(2)
Advance Ruling Period Begins:
Sept. 8, 1994
Advance Ruling Period Ends:
Aug. 31, 1999

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in section 509(a)(2).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make a final determination of your foundation status.

If we publish a notice in the Internal Revenue Bulletin stating that we

Letter 1045 (DO/CG)

WEST COAST ORTHOPEDIC SURGERY &

will no longer treat you as a publicly supported organization, grantors and contributors may not rely on this determination after the date we publish the notice. In addition, if you lose your status as a publicly supported organization, and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that we had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date he or she acquired such knowledge.

If you change your sources of support, your purposes, character, or method of operation, please let us know so we can consider the effect of the change on your exempt status and foundation status. If you amend your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, let us know all changes in your name or address.

As of January 1, 1984, you are liable for social security taxes under the Federal Insurance Contributions Act on amounts of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 42 of the Internal Revenue Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Internal Revenue Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Donors may deduct contributions to you only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, gives guidelines regarding when taxpayers may deduct payments for admission to, or other participation in, fundraising activities for charity.

You are not required to file Form 990, Return of Organization Exempt From Income Tax, if your gross receipts each year are normally \$25,000 or less. If you receive a Form 990 package in the mail, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If you are required to file a return you must file it by the 15th day of the fifth month after the end of your annual accounting period. We charge a penalty of \$10 a day when a return is filed late, unless there is reasonable

WEST COAST ORTHOPEDIC SURGERY &

cause for the delay. However, the maximum penalty we charge cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. We may also charge this penalty if a return is not complete. So, please be sure your return is complete before you file it.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, we will assign a number to you and advise you of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If we said in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help us resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,


Richard R. Orosco
District Director



STATE OF CALIFORNIA

FRANCHISE TAX BOARD

P.O. BOX 1286

RANCHO CORDOVA, CA. 95741-1286

July 25, 1995

In reply refer to
340:PTS

GEORGE G. SHORT
2049 CENTURY PARK EAST
SUITE 3030
LOS ANGELES CA 90067

RECEIVED
AUG - 2 1995
GEORGE G. SHORT, APC

Corporate Number 1912356 WC40S

Please see the enclosed copy of the letter mailed to:
WEST COAST ORTHOPEDIC SURGERY & SPORTS MEDICINE RESEARCH FOUNDATION

P SHEK
EXEMPT ORGANIZATION UNIT
CORPORATION AUDIT SECTION
Telephone (916) 845-4171

ENCLOSURE(S)



STATE OF CALIFORNIA

FRANCHISE TAX BOARD
P.O. BOX 1286
RANCHO CORDOVA, CA 95741-1286

July 25, 1995

In reply refer to
340:G :PTS

WEST COAST ORTHOPEDIC SURGERY & SPORTS
MEDICINE RESEARCH FOUNDATION
SUITE 208
1200 ROSECRANS AVE.
MANHATTAN BCH CA 90266

Purpose : SCIENTIFIC AND EDUCATIONAL
Code Section : 23701d
Form of Organization : Corporation
Accounting Period Ending: August 31
Organization Number : 1912356 WC405

You are exempt from state 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 of name or address must also 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 21012(a)(2).

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 accounting period.

July 25, 1995
WEST COAST ORTHOPEDIC SURGERY & SPORTS
Corporate Number 1912356 WC40S
Page 2

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

Furnish a proposed budget showing sources of income and areas of expenditures for the first (next) year of operations. The proposed budget is required and should be based upon your most reasonable expectations. The budget should be recapped on a yearly basis by item and by dollar amount.

A copy of this letter has been sent to the Registry of Charitable Trusts.

P SHEK
EXEMPT ORGANIZATION UNIT
CORPORATION AUDIT SECTION
Telephone (916) 845-4171

EO :
cc: GEORGE G. SHORT



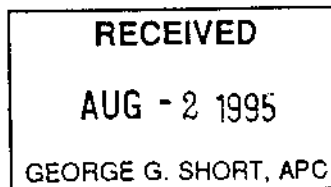
STATE OF CALIFORNIA

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July 25, 1995

In reply refer to
340:PTS

GEORGE G. SHORT
2049 CENTURY PARK EAST
SUITE 3030
LOS ANGELES CA 90067



Corporate Number 1912356 WC40S

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STATE OF CALIFORNIA

FRANCHISE TAX BOARD

P.O. BOX 1286

RANCHO CORDOVA, CA. 95741-1286

July 25, 1995

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340:G :PTS

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MEDICINE RESEARCH FOUNDATION
SUITE 208
1200 ROSECRANS AVE.
MANHATTAN BCH CA 90266

Purpose : SCIENTIFIC AND EDUCATIONAL
Code Section : 23701d
Form of Organization : Corporation
Accounting Period Ending: August 31
Organization Number : 1912356 WC40S

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