

EXHIBIT 18-C

010493



STATE OF CALIFORNIA

FRANCHISE TAX BOARD

P.O. BOX 1286

MONTEREY, CALIF. 95741-1286

December 29, 1992

In reply refer to
340:G :CCL

COMMUNITY HUMAN SERVICES
PO BX 3076
MONTEREY CA 93942

Purpose : CHARITABLE
Code Section : 23701d
Form of Organization : Association
Accounting Period Ending: June 30
Organization Number : 9787059 CH6SP

This letter confirms your previous exemption from state franchise and income tax under Section 23701d, Revenue and Taxation Code. In confirming your exempt status, we have made no examination of your current activities. If the organization has changed its operation, character, or purpose since exemption was originally granted, that change must be reported immediately to this office.

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. 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.

Contributions made to you are deductible by donors as provided by Sections 17214 through 17216.2 and 24357 through 24359 of the Code, unless your purpose is testing for Public Safety.

K SCHULTZ
EXEMPT ORGANIZATION UNIT
CORPORATION AUDIT SECTION
Telephone (916) 369-4171

RTF:

Internal Revenue Service

Department of the Treasury

District
Director

P.O. Box 2350 Los Angeles, Calif. 90053

Community Human Services
P O Box 3076
Monterey, CA 93942-3076

Person to Contact:

Barbara S. Cowans
Telephone Number:

(213) 894-2336
Refer Reply to:

Date: EO(1102)92

May 18, 1993

RE: Community Human Services
EIN: 94-6367167

Gentlemen:

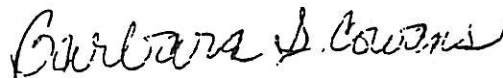
This letter is in response to your request for a copy of the determination letter for the above named organization.

Our records indicate that this organization was recognized to be exempt from Federal Income Tax in June 1982, as described in Internal Revenue Code Section 501(c)(3). It is further classified as an organization that is not a private foundation as defined in Section 509(a) of the code, because it is an organization described in Section 170(b)(1)(A)(vi).

The exempt status for the determination letter issued in June 1982, continues to be in effect.

If you need further assistance, please contact our office at the above address or telephone number.

Sincerely,



Barbara S. Cowans
Disclosure Assistant