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August 8, 2007

Mr. Lawrence B. Garcia
Diepenbrock Harrison
400 Capitol Mall, Suite 1800
Sacramento, CA 95814

RE: Proposed Transaction between Episcopal Homes Foundation and
John Tennant Memorial Homes

Dear Mr. Garcia:

We have reviewed the July 10, 2007 "Notice of Transaction Pursuant to 5920(e) and Regulation 999.5(a)(7)" submitted by the Episcopal Homes Foundation and the additional information I requested from your client. Pursuant to that Notice, Episcopal Homes Foundation has notified our office that it intends to reorganize its structure with John Tennant Memorial Homes.

Based on the representations made and documentation provided, it appears that this is a transaction between affiliated corporations as defined by Corporations Code section 5031. Therefore, the Attorney General's consent is not required. The requirement of Corporations Code section 5920, subdivision (e) that the transferring entity provide twenty days' advance notice to our office has been fulfilled by your notice.

This letter is neither an approval nor disapproval of the proposed transaction, and this office reserves the right under Corporations Code section 5250 to investigate in the future

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whether the above corporations have complied with the charitable trust obligations pursuant to which they hold their assets.

Thank you for your cooperation during this review process.

Sincerely,

JEFFERY M. OGATA
Deputy Attorney General

For EDMUND G. BROWN JR.
Attorney General

JMO: