

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

DEPARTMENT OF THE TREASURY

Date: **SEP 03 2009**

SMOOTH TRANSITION INC
C/O TAMI HOBBS
6833 INDIANA AVE STE 202
RIVERSIDE, CA 92506

ORIGINAL

Employer Identification Number:
36-4736425
EIN:
17053231302029
Contact Person:
RENEE RAILY NORTON ID# 31172
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
509(a)(2)
Form 990 Required:
Yes
Effective Date of Exemption:
April 21, 2009
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 947 (DO/CG)

SMOOTH TRANSITION INC

Sincerely,

A handwritten signature in black ink that reads "Robert Choi". The signature is fluid and cursive, with the first letter of each name being capitalized and prominent.

Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Publication 4321-PC