

SAT

Tax Administration Service

[*“Servicio de Administración Tributaria”*]

Legal Administration Department

[*“Administración General Jurídica”*]

Central Administration of Normativity for Internal Taxes

[*“Administración Central de Normatividad de Impuestos Internos”*]

600-04-05-2009-77952

Case File. 16076

RE: Authorization Certificate

Mexico D.F., December 01, 2009.

“2009 Year of the Liberal Reform”.

C. Mariona Lopez Chalamanch,

Legal Representative,

Centro Oncológico Pediátrico de B.C., A.C.

Cerro de la Torres No. 11900-31

Privada Vista Dorada,

Col. Lomas de Agua Caliente, 22420

Tijuana, Baja California.

The following in response to the document dated October 16, 2009, filed with the Local Administration for Taxpayers Services [*“Administración Local de Servicios del Contribuyente”*] on the same date and received in this Central Administration on November 5 of this same year, regarding the authorization requested by the organization you represent to receive income tax deductible donations.

Regarding the matter above stated, I inform your that according to Notarized Public Document Number 783, dated May 8, 2009, executed before Public Notary 18 of the city of Tijuana, B.C., Attorney Ramón Andrés Graciano Dueñas, the social purpose of your organization, pursuant to clause six of your bylaws consists of:

“SIXTH.- PURPOSE OF THE ASSOCIATION.- It is the purpose of the association pursuant to Article 95, Section VI, subparagraph b) of the Income Tax Law [*“Ley del Impuesto sobre la Renta”*], charitable institutions, authorized by governing laws as well as non-profit companies or civil associations authorized to receive donations in accordance with this Law, and whose beneficiaries are persons, sectors or regions of low income or limited resources; to carry out activities to improve living and developing conditions in indigenous communities and vulnerable groups by age, sex or disabilities, dedicated to the following activities: b) Medical assistance and rehabilitation in specialized facilities, such purpose may consist but is not limited to the following activities:

BACKGROUND INFORMATION ON FILE

Ave. Hidalgo No. 77, Modulo IV, piso 2, Col Guerrero, 06300, Mexico, D.F.,
(0155) 58-02-00-00, www.sat.gob.mx

Reg. 19563/09

[Illegible signatures appear]

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[*“Secretaría de Hacienda y Crédito Público”*]

1.- The operation and administration of an oncological pediatric center where diagnostic and medical treatment services for cancer are provided...”

Said activities are set forth in article 95, section VI, subparagraph b) of the Income Tax Law.

Additionally, Notarized Public Document No. 65,300 dated April 18, 2007, executed before Public Notary No. 8 of the city of Tijuana, Baja California, Attorney Elsa Maria Novoa Foglio, contains in its eighth and forty-eighth clause, requirements regarding patrimony and liquidation of said civil organization, pursuant to sections III and IV of article 97 of the Income Tax Law and second paragraph of said article, in the understanding that said provisions must be complied with at all times.

Furthermore, in order to provide evidence of the activities of the represented association, files official document dated October 8, 2009, signed by Juan Meneses Jimenez, Sub-secretary of Social Development for the Coastal Sector of Baja California [*“Subsecretario de Desarrollo Social Zona Costa”*], in which he recognizes the assistance activities carried out by said civil organization, therefore complying with the provisions set forth in article 111, section II of the Rules and Regulations of Income Tax Law [*“Reglamento de la Ley del Impustos Sobre la Renta”*], regarding rule I.3.9.7, paragraph E, numeral 2 of the Fiscal Miscellaneous Resolution for 2009 and form 10/ISR “Request for Authorization to Receive Deductible Donations” of Attachment 1-A of said Resolution.

Therefore, this Central Administration pursuant to articles 7, section XVIII and 8, section III of the Law for the Tax Administration Service, published in the Official Daily Publication of the Federation dated December 15, 1995, in effect since July 1, 1997; reformed and amended by Decrees published in the same media on June 12, 2003 and May 6, 2009, entering into effect on the following day of said publication, and articles 36-Bis of the Fiscal Code for the Federation; 9, second to last paragraph; 22, section XXV and 23, Subparagraph D of the Interior Rules for the Tax Administration Service, published in the Official Daily Publication of the Federation on October 22, 2007, entering into effect two months after the following day of the date of publication, determines that by having complied with the requirements set-forth in articles 95, section VI, paragraph b), 97 of the Law for Income Tax and 111 of its Rules and Regulations, as well as rules I.3.9.1., I.3.9.7, paragraph E, numeral 2 of the Fiscal Miscellaneous Resolution for 2009 and form 10/ISR “Request for Authorization to Receive Deductible Donations” of Attachment 1-A of said Resolution, said civil organization named Centro Oncológico Pediátrico de B.C. A.C., will be authorized to receive Income Tax deductible donations for the 2009 fiscal year through their next publication in the area A.- Civil Organizations and Assistance Trusts – of Attachment 14 of the corresponding Fiscal Miscellaneous Resolution, as well as its inclusion in the directory of authorized recipients of donations published in the internet page

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of the Tax Administration Service in the following address: www.sat.gob.mx; all this, in the understanding that donations received are to be exclusively destined in their entirety to carry out the activities set-forth in the second paragraph of this document and that the civil organization will fulfill its corresponding fiscal obligations according to law.

In order to facilitate your understanding, in attachment you will find a list of the main fiscal obligations that must be complied with as an authorized recipient of donations, being very important that it be done in an adequate and timely manner so that the fiscal authority may be able to renew the corresponding authorization for future fiscal years.

The Tax Administration Service exercising its capacity and attributions may verify and review that all donations received have been destined for the fulfillment of the social purpose authorized, and in the event of non-compliance with this or other fiscal obligations, said authorization may be revoked, this pursuant to article 97 of the Income Tax Law which states that civil associations may only incorporate and function exclusively as entities with activities set-forth in said provision as susceptible of authorization.

The above-mentioned paragraph notwithstanding the penalties corresponding to administrative infractions or crimes committed pursuant to applicable legal provisions against Federal Treasury with regards to section I of article 97 of the Income Tax Law, either by carrying activities not authorized or stated in the by laws that govern the civil organization, as for having main income sources different than those specified in the aforementioned legal provision.

Furthermore, in order for this authorization to continue in effect, the represented entity must file during the months of January or February of each year, the notice referred to in rule I.3.9.1., eight paragraph of 2009 Fiscal Miscellaneous Resolution, through the procedure set-forth in form 12/ISR “Yearly Notice of authorized recipients stating, under oath, that they continue to fulfill the fiscal requirements and obligations necessary to continue as such” of Attachment 1-A of said Resolution.

Additionally, regarding rule I.3.9.10. of the 2009 Fiscal Miscellaneous Resolution and form 16/ISR “Information to ensure transparency of the receive donations, as well as use and destination of said goods”, of Attachment 1-A of the referred Resolution, authorized recipients of donations in terms of Income Tax Law, must make available to the general public the information relating to transparency, as well as use and destination of those donations received through the electronic program for said purpose made available in the internet page of the Tax Administration Service.

Now, pursuant to article 97, second to last paragraph of Income Tax Law, the Tax Administration Service may revoke or elect not to renew the authorization to receive deductible donations pursuant

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to the terms specified in Income Tax Law to those entities that fail to comply with the requirements or obligations imposed to authorized recipients as set-forth in fiscal provisions, through personally notified resolution. Said decentralized authority will publish the data of those states in the Official Daily Publication of the Federation and in its internet page, pursuant to rule I.3.9.12. of the Fiscal Miscellaneous Resolution in effect.

In the same manner you are here by informed that pursuant to the fifth paragraph of rule I.3.9.1., upon reception of this authorization certificate, said organization is thereby also approved to request to the sanctioned printers the issuance of their fiscal receipts, which must contain, additionally from all those requirements in other tax laws, the number and date of this resolution.

This resolution is issued based upon the data provided in your request, without prejudging its veracity, and is limited to the persons or matters mentioned, therefore, the Tax Administration Service reserves the right to investigate pursuant to applicable legislation.

Pursuant to article 23 of the Federal Law for Taxpayers Rights [*Ley Federal de los Derechos del Contribuyente*], this resolution is susceptible to be contested within the next forty five days after legal notification takes effect, through appeal for reconsideration [*Recurso de Revocación*] filed before the competent Administrative Units of the Tax Administration Service for said purposes pursuant to its interior rules and regulations or through Contentious Administrative Procedure filed before the Regional Court of the Federal Tribunal for Fiscal and Administrative Justice [*Sala Regional del Tribunal Federal de Justicia Fiscal y Administrativa*] set forth in the Organic Law of said authority.

Finally, to follow up on your procedure and to obtain any other additional information, we remain at your service in the offices of the Administration of Normativity for Internal Taxes “5”, 01-(55)-58-02-11-43 and 01-(55)-58-02-16-04.

Respectfully

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Lic. Maria Vanessa Rivadeneyra Navarro

In absence of the Central Administrator of Normativity for Internal Taxes and of the Administrators of Normativity for Internal Taxes “1”, “2”, “3” and “4”, pursuant to articles 2, 8, third paragraph and 22, second and third paragraph of the Interior Rules for the Tax Administration Service, published in the Official Daily Publication of the Federation on October 22, 2007, entering into effect two months after the following day of being published, as Deputy of the Central Administrator of Normativity for Internal Taxes.

The Administrator of Normativity for Internal Taxes “5”.

Attachment: 4 pages

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| DEC 11 2009 | | |
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