



David Wheeler Newman
A Professional Corporation
(310) 312-3171 Phone
(310) 231-8371 Fax
dwn@msk.com

February 17, 2009

BY CERTIFIED MAIL (RETURN RECEIPT REQUESTED)

Internal Revenue Service
Exempt Organizations Determinations
PO Box 2508
Cincinnati, OH 45201

Re: Vial of Life Project f/k/a When Friends Help (20-0067768)

Ladies and Gentlemen:

We are writing to notify you that the above-referenced nonprofit corporation recently changed its name to "Vial of Life Project."

We have enclosed a copy of the California Secretary of State certified copy of the Certificate of Amendment of Articles of Incorporation reflecting the corporation's name change. We have also enclosed a copy of the Power of Attorney (IRS Form 2848) authorizing us to represent the corporation.

The corporation's charitable activities, as described in the application for tax-exempt status that it submitted when it was originally organized, remain unchanged.

Please acknowledge receipt of this notice and that this action will not adversely affect the corporation's tax-exempt status.

Thank you for your anticipated assistance.

Very Truly Yours,

David Wheeler Newman
of
MITCHELL SILBERBERG & KNUPP LLP

Enclosures

cc: Jeffrey Miller
Richard A. Levy, CPA
Alan L. Pepper, Esq.

State of California
Secretary of State



I, DEBRA BOWEN, Secretary of State of the State of California, hereby certify:

That the attached transcript of 1 page(s) has been compared with the record on file in this office, of which it purports to be a copy, and that it is full, true and correct.



IN WITNESS WHEREOF, I execute this certificate and affix the Great Seal of the State of California this day of

FEB 12 2009

DEBRA BOWEN
Secretary of State

CERTIFICATE OF AMENDMENTOFARTICLES OF INCORPORATIONOFWHEN FRIENDS HELP**ENDORSED - FILED**
in the office of the Secretary of State
of the State of California

FEB - 6 2009

Jeffrey Miller and Roni Helford certify that:

1. They are the President and Secretary, respectively, of When Friends Help, a California nonprofit public benefit corporation.
2. Article I of the Articles of Incorporation of this corporation is amended to read as follows:

“I.

The name of this corporation is Vial of Life Project.”

3. The foregoing amendment of Articles of Incorporation has been duly approved by the Board of Directors.
4. The corporation has no members.

We further declare under penalty of perjury under the laws of the State of California that the matters set forth in this certificate are true and correct of our own knowledge.

DATED: January 26, 2009


Jeffrey Miller, President


Roni Helford, Secretary



Power of Attorney and Declaration of Representative

▶ Type or print. ▶ See the separate instructions.

OMB No. 1545-0150
For IRS Use Only
 Received by:
 Name _____
 Telephone _____
 Function _____
 Date _____

Part 1 **Power of Attorney**

Caution: Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer(s) must sign and date this form on page 2, line 9.

Taxpayer name(s) and address WHEN FRIENDS HELP (F/K/A VIAL OF LIFE PROJECT) 4712 ADMIRALTY WAY STE 229 MARINA DEL REY, CA 90292	Social security number(s) _____ Daytime telephone number (888) 473-2800	Employer identification number 20-0067768 Plan number (if applicable)
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hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address DAVID WHEELER NEWMAN, ESQ. MITCHELL SILBERBERG & KNUPP LLP 11377 WEST OLYMPIC BLVD LOS ANGELES, CA 90064	CAF No. 9006-12960R Telephone No. (310) 312-3171 Fax No. (310) 231-8371 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> FAX No. <input type="checkbox"/>
Name and address JEFFREY D. DAVINE, ESQ. MITCHELL SILBERBERG & KNUPP 11377 WEST OLYMPIC BLVD LOS ANGELES, CA 90064	CAF No. 2005-79046R Telephone No. (310) 312-3718 Fax No. (310) 231-8378 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> FAX No. <input type="checkbox"/>
Name and address	CAF No. _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> FAX No. <input type="checkbox"/>

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

3 Tax matters

Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty (See the instructions for line 3)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s) (see the instructions for line 3)
EXEMPT ORGANIZATIONS	FORM 1023, ETC.	2005-2011
CALIFORNIA EXEMPTION APPLICATION	FORM 3500/3500A	2008-2011

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. Specific uses not recorded on CAF.

5 Acts authorized. The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative, the power to sign certain returns, or the power to execute a request for disclosure of tax returns or return information to a third party. See the line 5 instructions for more information.

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. See **Unenrolled Return Preparer** on page 2 of the instructions. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Circular 230. See the line 5 instructions for restrictions on tax matters partners.

List any specific additions or deletions to the acts otherwise authorized in this power of attorney: _____

6 Receipt of refund checks. If you want to authorize a representative named on line 2 to receive, **BUT NOT TO ENDORSE OR CASH**, refund checks, initial here _____ and list the name of that representative below.

Name of representative to receive refund check(s) ▶ _____

7 Notices and communications. Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2.

- a If you also want the second representative listed to receive a copy of notices and communications, check this box
- b If you do not want any notices or communications sent to your representative(s), check this box

8 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here.
YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

9 Signature of taxpayer(s). If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

▶ **IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.**

Jeffrey C. Miller
 Signature _____ Date 3-26-08 Title (if applicable) PRESIDENT

JEFFREY MILLER Print Name PIN Number WHEN FRIENDS HELP (F/K/A VIAL OF LIFE PROJECT) Print name of taxpayer from line 1 if other than individual

Roni Helford
 Signature _____ Date 3-26-08 Title (if applicable) SECRETARY + TREASURER

Roni Helford Print Name PIN Number

Part II Declaration of Representative

Caution: Students with a special order to represent taxpayers in Qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program, see the instructions for Part II.

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Treasury Department Circular No. 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following:
 - a Attorney - a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant - duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent - enrolled as an agent under the requirements of Treasury Department Circular No. 230.
 - d Officer - a bona fide officer of the taxpayer's organization.
 - e Full-Time Employee - a full-time employee of the taxpayer.
 - f Family Member - a member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister).
 - g Enrolled Actuary - enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Service is limited by section 10.3(d) of Treasury Department Circular No. 230).
 - h Unenrolled Return Preparer - the authority to practice before the Internal Revenue Service is limited by Treasury Department Circular No. 230, section 10.7(c)(1)(viii). You must have prepared the return in question and the return must be under examination by the IRS. See **Unenrolled Return Preparer** on page 2 of the instructions.

▶ **IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED.** See the Part II instructions.

Designation - Insert above letter (a-h)	Jurisdiction (state) or identification	Signature	Date
a	CA	<i>Roni Helford</i>	<u>4-7-08</u>
a	CA	<i>Jeffrey C. Miller</i>	<u>4-7-08</u>

EDMUND G. BROWN JR.
Attorney General

State of California
DEPARTMENT OF JUSTICE



1300 I Street
P. O. Box 903447
Sacramento, CA 94203-4470
Telephone: (916) 445-2021 Ext. 4
Fax: (916) 444-3651
E-Mail Address: Registration@doj.ca.gov

December 11, 2008

WHEN FRIENDS HELP
2 CATAMARAN, #3
MARINA DEL REY CA 90292

CT FILE NUMBER: CT0146541

RE: CONFIRMATION OF REGISTRATION WITH THE ATTORNEY GENERAL'S REGISTRY
OF CHARITABLE TRUSTS

The captioned entity is now registered with the Registry of Charitable Trusts and has been assigned the registration ("CT") number set forth above

The RRF-1 must be filed annually four months and 15 days after the end of the organization's accounting period. If an extension was requested from IRS, please file the RRF-1 with the completed IRS informational return together with a copy of all extension requests.

The organization's address of record is used to mail reporting forms at the end of each accounting period. Please advise us, in writing, of any address change.

If the captioned organization contracts with a commercial fundraiser for charitable purposes or fundraising counsel, that entity must also register and file annual reports with the Registry.

All forms and instructions are available on our website at <http://ag.ca.gov/charities>.

Directors of nonprofit corporations are required to adhere to the provisions of the California Nonprofit Corporation Law (Corporations Code section 5000, et seq.).

Trustees for charitable purposes are required to adhere to the provisions of California Probate Code (commencing with section 15000).

Your directors should adhere to the provisions of the Nonprofit Corporation Law, particularly Corporations Code sections 5230-5260 relating to standards of conduct, investments, examination by the Attorney General, and compliance with the Internal Revenue Code. The code should be available in a local library.

Charitable trustees should be aware of and adhere to the statutory requirements relating to obligations and duties of trustees as set forth in California Probate Code section 15000, et seq.

Sincerely,

A handwritten signature in black ink, appearing to read "A. Brown for", written over the typed name of the Staff Services Analyst.

Staff Services Analyst
Registry of Charitable Trusts

For

EDMUND G. BROWN JR.
Attorney General



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 1286
RANCHO CORDOVA CA 95741-1286

In reply refer to
755:AFF:MEJ

July 17, 2008

WHEN FRIENDS HELP
8584 VENICE BLVD
LOS ANGELES CA 90034-2549

Purpose : CHARITABLE
Code Section : 23701d
Form of Organization : Corporation
Accounting Period Ending: December 31
Organization Number : 2541720

EXEMPT ACKNOWLEDGEMENT LETTER

This letter acknowledges that the Franchise Tax Board (FTB) has received your federal determination letter that shows exemption under Internal Revenue Code (IRC) Section 501(c)(3). Under California law, Revenue and Taxation Code (R&TC) Section 23701d(c)(1) provides that an organization is exempt from taxes imposed under Part 11 upon submission of the federal determination letter approving the organization's tax-exempt status pursuant to Section 501(c)(3) of the IRC.

The effective date of your organization's California tax-exempt status is 06/23/2003.

R&TC Section 23701d(c)(1) further provides that the effective date of an organization's California tax-exempt status is the same date as the federal tax-exempt status under IRC Section 501(c)(3).

Under R&TC Section 23701d(c), any change to your organization's operation, character, or purpose that has occurred since the federal exemption was originally granted must be reported immediately to this office. Additionally, organizations are required to be organized and operating for

July 17, 2008
WHEN FRIENDS HELP
ENTITY ID : 2541720
Page 2

nonprofit purposes to retain California tax-exempt status.

For filing requirements, see FTB Pub. 1068, Exempt Organizations - Requirements for Filing Returns and Paying Filing Fees. Go to our website at ftb.ca.gov and search for 1068.

Note: This exemption is for state franchise or income tax purposes only. For information regarding sales tax exemption, contact the State Board of Equalization at 800.400.7115, or go to their website at boe.ca.gov.

M JORDAN
EXEMPT ORGANIZATIONS
BUSINESS ENTITIES SECTION
TELEPHONE (916) 845-4150
FAX NUMBER (916) 843-0934

RTF:



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 1286
RANCHO CORDOVA CA 95741-1286

In reply refer to
755:AFF:MEJ

July 17, 2008

WHEN FRIENDS HELP
8584 VENICE BLVD
LOS ANGELES CA 90034-2549

Purpose : CHARITABLE
Code Section : 23701d
Form of Organization : Corporation
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M JORDAN
EXEMPT ORGANIZATIONS
BUSINESS ENTITIES SECTION
TELEPHONE (916) 845-4150
FAX NUMBER (916) 843-0934

RTF:

COPY

26-1524998

A0668555



State of California
Secretary of State

I, DEBRA BOWEN, Secretary of State of the State of California, hereby certify:

That the attached transcript of 1 page(s) has been compared with the record on file in this office, of which it purports to be a copy, and that it is full, true and correct.



IN WITNESS WHEREOF, I execute this certificate and affix the Great Seal of the State of California this day of

NOV - 3 2007

DEBRA BOWEN
Secretary of State

A0668555

ENDORSED - FILED
in the office of the Secretary of State
of the State of California

OCT 30 2007

CERTIFICATE OF AMENDMENT

OF

ARTICLES OF INCORPORATION

OF

VIAL OF LIFE PROJECT

Jeffrey Miller and Jeric Rivera certify that:

1. They are the President and Secretary, respectively, of Vial of Life Project, a California nonprofit public benefit corporation.
2. Article I of the Articles of Incorporation of this corporation is amended to read as follows:

"I.

The name of this corporation is When Friends Help."

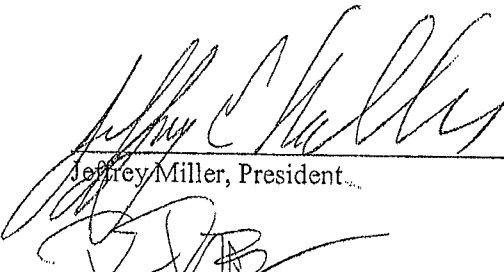
3. Article II, Paragraph B of the Articles of Incorporation of this corporation is amended to read as follows:

"B. The specific purpose of this corporation is to provide support and services to seniors and to individuals preparing to re-enter the workforce."

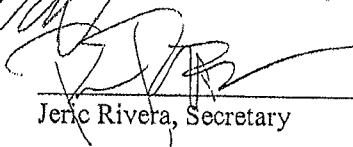
4. The foregoing amendment of Articles of Incorporation has been duly approved by the Board of Directors.
5. The corporation has no members.

We further declare under penalty of perjury under the laws of the State of California that the matters set forth in this certificate are true and correct of our own knowledge.

DATED: October 18, 2007



Jeffrey Miller, President



Jeric Rivera, Secretary

