

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.

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.

If this organization uses a commercial fund-raiser to solicit in California, then that fund-raiser must also register with this office.

Sincerely,



SUSAN ROBERTS, Staff Services Analyst  
Registry of Charitable Trusts

SR:lah

For BILL LOCKYER  
Attorney General

**THIS LETTER SHOULD BE KEPT WITH YOUR PERMANENT RECORDS**