



BLOOD CENTERS OF CALIFORNIA

June 12, 2015

Gary L. Woehl, CPA
3439 Brookside Road, Suite 201
Stockton, CA 95219

We are providing this letter in connection with your review/compilation of the statements of financial position of Blood Centers of California, Inc. as of December 31, 2014 (Reviewed) and 2013 (Compiled) and the related statements of activities and cash flows for the years then ended for the purpose of obtaining limited assurance that there are no material modifications that should be made to the financial statements in order for the statements to be in conformity with accounting principles generally accepted in the United States of America. We confirm that we are responsible for the preparation and fair presentation in the financial statements of financial position, activities, and cash flows in accordance with accounting principles generally accepted in the United States of America and the selection and application of the accounting policies.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person using the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, as of June 12, 2015, the following representations made to you during your engagement.

1. The financial statements referred to above are fairly presented in accordance with accounting principles generally accepted in the United States of America.
2. We have made available to you all -
 - a. Financial records and related data.
 - b. Minutes of the meetings of the Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
3. No material transactions exist that have not been properly recorded in the accounting records underling the financial statements.
4. We acknowledge our responsibility for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

5. We acknowledge our responsibility to prevent and detect fraud.
6. We have no knowledge of any fraud or suspected fraud affecting the entity involving management or others where the fraud could have a material effect on the financial statements, including any communications from others.
7. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
8. No material losses exist that have not been properly accrued or disclosed in the financial statements.
9. There are no –
 - a. Violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.
 - b. Unasserted claims or assessments that our lawyer has advised us are probable of assertion that must be disclosed in accordance with FASB ASC 450, Contingencies.
 - c. Other material liabilities or gain or loss contingencies that are required to be accrued or disclosed by FASB ASC 450, Contingencies.
10. The Organization has satisfactory title of all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
11. We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
12. The following have been properly recorded or disclosed in the financial statements:
 - a. Related party transactions and related accounts receivable or payable, including sales, purchases, loans, transfers, leasing arrangements, and guarantees.
 - b. Guarantees, whether written or oral, under which the organization is contingently liable.
 - c. Significant estimates and material concentrations known to management that are required to be disclosed in accordance with FASB ASC 275, Risks and Uncertainties.
13. Blood Center of California, Inc. is an exempt organization under Section 501 (c)(6) of the Internal Revenue Code. Any activities of which we are aware that would jeopardize the organization's tax exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities are up-to-date.



14. We are in agreement with the adjusting journal entries, if any, you have recommended, and they have been posted to the Organization's accounts.
15. To the best of our knowledge and belief, no events have occurred subsequent to the statement of financial position date through the date of this letter that would require adjustment to, or disclosure in, the financial statements.
16. We have responded fully and truthfully to all inquiries made to us by you during your review/ compilation.

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Signed: * *David Willis*

Signed: * *Laura J Williston*

Title: * *DAVID WILLIS*
TREASURER / SECRETARY
BLOOD CENTERS OF CALIFORNIA

Title: * *Laura Williston*
President, Blood Centers
of California