

**FULL TEXT OF MEASURE A
ORDINANCE NO. 2004-32**

AN ORDINANCE OF THE COUNTY OF ALAMEDA, STATE OF CALIFORNIA (the "COUNTY"), ADDING CHAPTER 2.08 TO THE ALAMEDA COUNTY ORDINANCE CODE IMPOSING A TRANSACTIONS AND USE TAX FOR THE PURPOSE OF PROVIDING ADDITIONAL SUPPORT FOR EMERGENCY MEDICAL, HOSPITAL IN-PATIENT, OUTPATIENT, PUBLIC HEALTH, MENTAL HEALTH AND SUBSTANCE ABUSE SERVICES TO INDIGENT, LOW-INCOME AND UNINSURED ADULTS, CHILDREN AND FAMILIES, SENIORS AND OTHER RESIDENTS OF ALAMEDA COUNTY

SECTION 1

2.08.240 Title.

A. This article shall be known as the essential health care services tax ordinance. The tax that is described in this article shall be referred to as the essential health care services tax (hereinafter, the "tax").

B. This article shall be applicable throughout the incorporated and unincorporated territory of Alameda County, California (hereinafter, the "county"). (Ord. 2004-32 § 1 (part))

2.08.241 Restricted uses of the tax.

A. Proceeds from this tax shall be deposited into the county treasury in a special fund entitled "essential health care services tax fund" (hereinafter, the "fund").

B. Monies deposited into the fund, together with any interest that accrues thereon, shall be used exclusively for emergency medical, hospital inpatient, outpatient, public health and mental health care services to indigent, low-income and uninsured adults, children, families and seniors of Alameda County, as described below in this section.

C. In each year during the term of this article, seventy-five (75) percent of the revenue generated from this tax shall be transferred to the medical center to be used in the discretion of the governing board of the medical center for current and future obligations of the Alameda County Medical Center (hereinafter, the "ACMC"), provided that:

1. Proceeds from this portion of revenue from this tax may not be used to replace the funding currently provided by the county to the ACMC pursuant to the existing indigent care contract between the county and the ACMC; and

2. If in any year during the term of this article, the county shall be required to reduce budgetary expenditures due to reductions in discretionary revenue, including, but not

limited to property taxes, motor vehicle license fees and sales and use taxes, or reductions in health care funding sources, then any resulting reductions in county funding of the ACMC shall be proportionate to reductions in funding of all other health care programs provided by the county. The distribution of revenue from this tax shall not be altered from the allocations set forth in this subsection and subsection D due to reductions in county discretionary revenue or for any other reason.

D. In each year during the term of this article, the remaining twenty-five (25) percent of revenue from this tax shall be allocated by the board of supervisors based on the demonstrated need and the county's commitment to a geographically dispersed network of providers, for any of the following purposes:

1. For critical medical services provided by community-based health care providers;
2. To partially offset uncompensated care costs for emergency care and related hospital admissions; or
3. For essential public health, mental health and substance abuse services provided. (Ord. 2004-32 § 1 (part))

2.08.242 Citizen oversight committee.

A. Upon enactment of this article, the board of supervisors shall establish and appoint a citizen oversight committee.

B. The citizen oversight committee shall annually review the expenditure of the essential health care services tax fund for the prior year and shall report to the board of supervisors on the conformity of such expenditures to the purposes set forth in Section 2.08.241. (Ord. 2004-32 § 1 (part))

2.08.243 Operative date.

"Operative date" means the first day of the first calendar quarter commencing more than one hundred and ten (110) days after adoption of this article. (Ord. 2004-32 § 1 (part))

2.08.244 Purpose of article.

A. This article is adopted to achieve the following general purposes:

1. To impose a retail transactions and use tax in accordance with the provisions of Part 1.6 (commencing with Section 7251) of Division 2 and of Section 7285.5 of Part 1.7 of Division 2 of the California Revenue and Taxation Code that authorize the county to adopt this article, and such tax shall be operative if a two-thirds majority of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose;

2. To enact a retail transactions and use tax ordinance that incorporates provisions identical to those of the Sales and Use Tax Law of the state of California insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.6 of Division 2 of the California Revenue and Taxation Code;

3. To enact a retail transactions and use tax ordinance that imposes a tax and provides a measure therefor that can be administered and collected by the State Board of Equalization in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the State Board of Equalization in administering and collecting the California sales and use taxes; and

4. To enact a retail transactions and use tax ordinance that can be administered in a manner that will be, to the greatest degree possible, consistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, minimize the cost of collecting the transactions and use taxes, and at the same time, minimize the burden of record keeping upon each person subject to taxation under the provisions of this article.

B. This article hereby directs that the provisions hereof be interpreted in order to accomplish the purposes that are set forth in this section. (Ord. 2004-32 § 1 (part))

2.08.245 Contract with state.

Prior to the operative date, the county shall contract with the California State Board of Equalization to perform all functions incident to the administration and operation of this article; provided that, if the county shall not have contracted with the State Board of Equalization prior to the operative date, it shall nevertheless so contract and in such a case the operative date shall be the first day of the first calendar quarter following the execution of such a contract. (Ord. 2004-32 § 1 (part))

2.08.246 Transactions tax rate.

For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the incorporated and unincorporated territory of Alameda County at the rate of one-half of one percent of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in said territory on and after the operative date of this article. (Ord. 2004-32 § 1 (part))

2.08.247 Place of sale.

A. For purposes of this article, all retail sales are consummated at the place of business of the retailer, unless the tangible personal property sold is delivered by the retailer or his or her agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales

shall include delivery charges, when such charges are subject to the state sales and use tax, regardless of the place to which delivery is made.

B. In the event a retailer has no permanent place of business in the state of California or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the State Board of Equalization. (Ord. 2004-32 § 1 (part))

2.08.248 Use tax rate.

An excise tax is hereby imposed on the storage, use or other consumption in the territory of Alameda County of tangible personal property purchased from any retailer on and after the operative date of this article for storage, use or other consumption in said territory at the rate of one-half of one percent of the sales price of the property. The sales price shall include delivery charges when such charges are subject to state sales or use tax regardless of the place to which delivery is made. (Ord. 2004-66 § 1 (part); Ord. 2004-32 § 1 (part))

2.08.249 Incorporation of provisions of state law.

Except as otherwise provided in this article and except insofar as any provisions of this article may be inconsistent with Part 1.6 of Division 2 of the California Revenue and Taxation Code, all of the provisions of Part 1 (commencing at Section 6001) of Division 2 of the California Revenue and Taxation Code are hereby adopted and made a part of this article as though fully set forth herein. (Ord. 2004-32 § 1 (part))

2.08.250 Limitations on adoption of state law and collection of use taxes.

The following requirements shall be followed in applying the provisions of Part 1 of Division 2 of the California Revenue and Taxation Code to this article:

A. Wherever the state of California is named or referred to as the taxing agency, the name of this county shall be substituted therefor. However, said substitution shall not be made when:

1. The word "state" is used as a part of the title of the State Controller, State Treasurer, State Board of Control, State Board of Equalization, State Treasury or the Constitution of the state of California;

2. The result of that substitution would require action to be taken by or against this county or any agency, officer or employee thereof, rather than by or against the State Board of Equalization, in performing functions incident to the administration or operation of this article;

3. In those sections, including but not limited to sections

referring to the exterior boundaries of the state of California, where the result of the substitution would be to:

a. Provide an exemption from this tax with respect to certain sales, storage, use or other consumption of tangible personal property that would not otherwise be exempt from this tax, while such sales, storage, use or other consumption remain subject to tax by the state under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code; or

b. Impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property that would not be subject to tax by the state of California under the said provision of that code.

4. In Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the California Revenue and Taxation Code.

B. The word "county" shall be substituted for the word "state" in the phrase "retailer engaged in business in this state" in Section 6203 and in the definition of that phrase in Section 6203 of the California Revenue and Taxation Code. (Ord. 2004-32 § 1 (part))

2.08.251 Permit not required.

If a seller's permit has been issued to a retailer under Section 6067 of the California Revenue and Taxation Code, an additional transactor's permit shall not be required by this article. (Ord. 2004-32 § 1 (part))

2.08.252 Exemptions and exclusions.

A. In addition to any other exemption or exclusion required by law, there shall be excluded from the measure of the transactions tax and the use tax the amount of any sales tax or use tax imposed by the state of California or by any city, city and county, or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the amount of any state-administered transactions or use tax.

B. There are exempted from computation of the amount of transactions tax imposed by this article, gross receipts from:

1. The sale of tangible personal property, other than fuel or petroleum products, to operators of aircraft to be used or consumed principally outside the county in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this state, the United States or any foreign government;

2. The sale of property to be used outside the county which is shipped to a point outside the county pursuant to the contract of sale, by delivery to such point by the retailer or his or her agent or by delivery by the retailer to a carrier for shipment to a consignee at such point. For

the purposes of this subsection, delivery to a point outside the county shall be satisfied:

a. With respect to vehicles (other than commercial vehicles) subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the California Vehicle Code, aircraft licensed in compliance with Section 21411 of the California Public Utilities Code and undocumented vessels registered under Chapter 2 of Division 3.5 (commencing with Section 9840) of the California Vehicle Code; by a combination of registration to an out-of-county address and a declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, his or her principal place of residence; and

b. With respect to commercial vehicles, by a combination of registration to a place of business out of county and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.

3. The sale of tangible personal property, if the seller is obligated to furnish the property for a fixed price pursuant to a contract entered into prior to the operative date of this article;

4. The lease of tangible personal property that constitutes a continuing sale of such property for any period of time for which the lessor is obligated to lease the property for an amount that was fixed by a lease executed prior to the operative date of this article; and

5. For the purposes of subsections (B)(3) and (B)(4), the sale or lease of tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, regardless of whether such right is exercised.

C. There are exempted from computation of the amount of the use tax imposed by this article, gross receipts from the following storage, use or other consumption of tangible personal property:

1. Any sale that has been subject to a transactions tax under any state-administered transactions and use tax ordinance;

2. The sale of other than fuel or petroleum products purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this state, the United States or any foreign government. This exemption is in addition to the exemptions set forth in Sections 6366 and 6366.1 of the California Revenue and Taxation Code;

3. If the purchaser is obligated to purchase the property

for a fixed price pursuant to a contract that was entered into prior to the operative date of this article;
4. If the possession of or the exercise of any right or power over the tangible personal property shall arise under a lease that constitutes a continuing purchase of such property for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease that was executed prior to the operative date of this article;

5. For the purposes of subsections (C)(3) and (C)(4), the storage, use, or other consumption or the possession of or exercise of any right or power over tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, regardless of whether such right is exercised;
6. Except as provided in subsection (C)(7), a retailer engaged in business in Alameda County shall not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into Alameda County or participates within Alameda County in making the sale of the property, including, but not limited to, soliciting or receiving the order, either directly or indirectly, at a place of business of the retailer in Alameda County or through any representative, agent, canvasser, solicitor, subsidiary or person in Alameda County under the authority of the retailer; and
7. "A retailer engaged in business in Alameda County" shall also include any retailer of any of the following: vehicles subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the California Vehicle Code, aircraft licensed in compliance with Section 21411 of the California Public Utilities Code and undocumented vessels registered under Chapter 2 of Division 3.5 (commencing with Section 9840) of the California Vehicle Code. The retailer shall be required to collect use tax from any purchaser who registers or licenses the vehicle or aircraft at an address in Alameda County.

D. Any person subject to use tax under this article may credit the amount of such tax against any transactions tax paid to a county or district imposing or a retailer liable for a transactions tax pursuant to Part 1.6 of Division 2 of the California Revenue and Taxation Code with respect to the sale of property or the storage, use or other consumption of which is subject to the use tax. (Ord. 2004-66 § 1 (part); Ord. 2004-32 § 1 (part))

2.08.253 Amendment of state law.

After the operative date of this article, all amendments to Part 1 of Division 2 of the California Revenue and Taxation Code relating to sales and use taxes that are not inconsistent with Part 1.6 and Part 1.7 of Division 2 of the California Revenue and Taxation Code and all amendments to Part 1.6 and Part 1.7 of Division 2 of the California Revenue and Taxation Code, shall automatically become a part of this article; provided, however, that no such amendment shall operate so as to

affect the rate of tax imposed by this article. (Ord. 2004-66 § 1 (part); Ord. 2004-32 § 1 (part))

2.08.254 Enjoining of collection forbidden.

No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action or proceeding in any court against the state or the county, or against any officer of the state or the county, to prevent or enjoin the collection under this article or Part 1.6 of Division 2 of the California Revenue and Taxation Code, of any tax or any amount of tax required to be collected. (Ord. 2004-32 § 1 (part))

2.08.255 Severability.

If any provision of this article or the application thereof to any person or circumstance is held invalid, the remainder of the article and the application of such provision to other persons or circumstances shall not be affected thereby. (Ord. 2004-32 § 1 (part))

2.08.256 Savings clause.

This article shall not be interpreted in any manner that conflicts with the laws or constitutions of the United States or the state of California. (Ord. 2004-32 § 1 (part))

2.08.257 Termination of transactions and use tax.

This article shall remain in effect only until June 30, 2019, and as of that date it shall be repealed by operation of this section unless a later ordinance is adopted prior to June 30, 2019 that shall have the effect of deleting or extending the termination date set forth herein. (Ord. 2004-32 § 1 (part))

SECTION II

This Ordinance shall become operative only is a two-thirds (2/3) majority of votes voting on the measure at an election to be called for such purpose vote to approve the Ordinance.

Introduced at a regular meeting of the Board of Supervisors of the County of Alameda held on the 25th day of November, 2003, and passed and adopted by the Board of Supervisors of the County of Alameda, State of California on the 2nd day of December, 2003, by the following called:

AYES: Supervisors: Carson, Haggerty, Lai-Bitker, Miley and President Steele – 5
NOES: None
EXCUSED: None
Approved as to form:
s/RICHARD E. WINNIE
County Counsel

COUNTY OF ALAMEDA MEASURE A

To provide and maintain trauma and emergency medical services throughout Alameda County and to provide primary, preventative and mental health services to indigent, low income and uninsured children, families and seniors, to retain qualified nurses and health care professionals and to prevent closure of county clinics and the Alameda County Medical Center, shall Alameda County implement a half-cent transaction and use tax, with an annual fiscal oversight and review?

Impartial Analysis from Alameda County Counsel

If approved by two-thirds of the voters voting thereon, Measure A would authorize the County of Alameda (the "County") to levy a transactions and use tax for the purpose of providing additional funds for emergency medical, hospital inpatient, outpatient, public health, mental health and substance abuse services to indigent, low-income and uninsured adults, children, families, seniors and other residents of Alameda County. The tax would be applicable throughout the entire county, including the incorporated and unincorporated areas.

The County has the authority to levy this transactions and use tax in accordance with Part 1.6 (commencing with Section 7251) of Division 2 and Section 7285.5 of Part 1.7 of Division 2 of the California Revenue and Taxation Code. If approved, proceeds from this tax would be collected by the California State Board of Equalization and deposited in the County Treasury in a special fund entitled the "Essential Health Care Services Tax Fund" (hereinafter, the "Fund").

Seventy-five percent (75%) of the monies deposited into the Fund will be used by the Alameda County Medical Center ("ACMC"); proceeds from this tax may not be used to replace funding currently provided by the County to ACMC. The remaining twenty-five percent (25%) of the monies deposited into the Fund will be allocated by the County Board of Supervisors based on demonstrated needs and the County's commitment to a geographically dispersed network of health care providers for any of the following purposes: (a) critical medical services provided by community-based health care providers; (b) to partially offset uncompensated costs for emergency care and related hospital admissions; and (c) for essential public health, mental health and substance abuse services.

If two-thirds of the qualified electors voting on this measure vote "yes," the tax will be imposed at a rate of one-half of one percent (0.5%) on sales and use of tangible personal property in a fashion similar to and in addition to the existing sales and use tax.

If less than two-thirds of the qualified electors vote for approval of this measure, it will fail and the proposed transactions and use tax will not be levied within the County.

s/RICHARD E. WINNIE
County Counsel of Alameda County

Arguments For Measure A

Alameda County's Healthcare system is in crisis. As more residents lose their jobs and their health insurance, uninsured children and families use emergency rooms for primary medical care. Emergency rooms at all Alameda County hospitals are severely overcrowded. This affects us all and the quality of emergency services we receive.

The rapidly growing number of uninsured patients combined with significant reductions in state and federal funding has reduced the availability of quality healthcare throughout Alameda County.

Without additional revenue, County clinics serving low-income children and families will close, trauma and emergency services will be reduced, psychiatric and mental health services will be cut.

Measure A would implement a temporary half-cent sales tax to avoid drastic cuts to local hospitals and clinics and insure access to quality healthcare for all Alameda County residents. Specifically, Measure A will provide critical support to:

- Trauma and emergency services throughout Alameda County
- Pediatric emergency services at Children's Hospital
- Essential primary care, preventative care and mental health services
- Basic primary care for underprivileged and uninsured children and families
- Retain qualified and experienced nurses and healthcare professionals
- Pre-natal and family planning services to low-income women

Providing accessible primary and preventative care helps avoid the higher cost of treating patients when they are very sick.

Arguments Against Measure A

Every government agency wants more funds to do the job right: firefighters, schools, police, hospitals - they never have enough.

It's our own fault. We citizens display insatiable appetites for government programs to meet our endless needs, though Americans generally and Californians recently, addicted to credit card and government debt, balk at paying the bill - hence this laudable tax hike measure. But is this bill worth paying?

This 6% sales tax hike targets increased services "to indigent, low-income and uninsured adults, children, families and seniors . . ." but as an Emergency Physician I know that it transfers wealth to them inefficiently, because of the fat healthcare industry rake-off. Vote "yes" to send more of your income to this huge industry - but remember, the purported low income beneficiaries would probably rather eliminate the greedy healthcare services middlemen and get direct financial benefits themselves.

While we spend only 6% of the GNP on education, 15% goes to healthcare: far too much and with a poor return. We waste fortunes on unnecessary tests, malpractice litigation, ambulances, ICU's, million-dollar one-pound babies (who do poorly), etc. Should Alameda County underwrite expensive treatments for diseases which stem from lifestyle choices, like the hypertension and diabetes of morbid obesity, the vascular disease and cancer of cigarettes, or the hepatitis of alcohol and drug abuse, not to mention AIDS? Don't we then become codependents, enabling self-destructive behaviors? Why wasn't this measure limited to children's health, weight control, safe sex, and drug detoxification programs?

Rather than borrow money or increase regressive sales taxes, let's live healthier, lower our hi-tech health care expectations rich and poor alike, and

Measure A is a frugal and carefully crafted plan to address the most essential healthcare needs throughout Alameda County.

Measure A is supported by doctors, nurses, the Alameda County Taxpayers Association, all five Alameda County Supervisors, business leaders, seniors and other residents of Alameda County. Please vote yes on Measure A.

s/GAIL STEELE

President, Alameda County Board of Supervisors

s/BISHOP J. W. MACKLIN

Pastor, Glad Tidings Church

s/ARTHUR B. GEEN, Executive Vice President

Alameda County Taxpayers Association

s/WILLIAM J. McCAMMON

Fire Chief, Alameda County Fire Department

s/VIN K. SAWHNEY, MD

President, ACCMA

Alameda Contra Costa Medical Association

Rebuttal to Arguments For

The Sky Is Not Falling.

Alameda County and its Healthcare System are neither terminal nor on life-support.

But they should be, given the Supervisors' dismal performance:

- We survived bigger deficits ten years ago;
- But they frittered away four economic boom years of 8% revenue growth;
- By increasing government spending 23%;
- Result: Alameda County debt tripled from \$355 million in 1992 to \$1 billion in 2002.
- Simultaneously, Alameda County's Medical Center turned \$19,000,000 yearly profits into \$27,000,000 losses.
- When losses grew more, the CEO got an \$800,000 severance package.

Now, having mortgaged the family homestead,

admit this tax hike merely releases Alameda County funds for other uses. A cleverly packaged sales tax hike just gives internet shoppers and big-ticket buyers another reason to purchase elsewhere.

s/LANCE MONTAUK, M.D.

Rebuttal to Arguments Against

The number of Alameda County residents who are uninsured or who lack adequate health insurance is reaching epidemic proportions. Hospitals, clinics, and emergency rooms are overwhelmed. The lone opponent to Measure A ignores the crisis in our hospitals. Measure A enjoys virtually unanimous support of Alameda County doctors, nurses, and healthcare providers. Here's why:

Accidents will continue to occur requiring emergency care; children will be born with conditions that demand treatment to help them live normal lives; seniors will need care to help them live with dignity; psychiatric/mental health patients will require treatment; and healthy individuals will require preventative care to deter more serious illness. Measure A will preserve a system of hospitals and clinics that deliver basic healthcare services to all residents.

This March voters have a clear choice. We can allow our healthcare system in Alameda County to unravel to a point where only the wealthy have access to healthcare. Or, we can continue our community's proud tradition of providing quality healthcare services for all.

Measure A will ensure our hospitals can continue to provide basic medical care to all children and families.

Measure A will maintain the essential and emergency and trauma services, primary and preventative care, psychiatric/ mental health services, basic care for underprivileged children and families, qualified nurses and healthcare professionals, pre-natal and family planning

the Supervisors propose raising taxes till 2019.

But All Is Not Lost.

Writing this December rebuttal we see:

- macroeconomic improvement
 - unemployment down
 - property values and tax revenues up
 - 8.2% third-quarter economic growth
 - stock market recovery turning Alameda County pension fund deficits into surpluses
- Sacramento's debt repayment and expenditure limits plan.

Should Alameda County buck this trend, creating California's highest tax rate?

Consider:

Waiting times in Emergency Rooms, crowded mostly with insured patients, won't benefit from "Measure A", but the Healthcare Industry, (which closed half our hospitals) will.

The *Oakland Tribune* notes the Supervisors skirted the Brown Act, secretly meeting a political consultant, to hatch this Measure. Their political allies pledged \$500,000 to support it.

"Measure A" ain't "frugal".

"Measure A ain't "carefully crafted".

(Read paragraph "C"+you'll agree.)

"Measure A" costs \$100,000,000 yearly;

(\$75,000,000 for Highland Hospital alone.)

"Measure A" is bad medicine - the wrong diagnosis, the wrong treatment, at the wrong time.

s/LANCE MONTAUK,
Lance Montauk, M.D.

services for low-income women and the capacity to respond to a disaster.

Help preserve accessible and affordable healthcare for all.

Please vote Yes on A.

s/CONRAD E. ANDERSON, M.D., Member,
Washington Hospital Development Corp. Board

s/JAMES G. HINSDALE, MD Alternate
Director, Trauma Service Eden Hospital

s/AMY S. GORDON, MD, Associate Medical
Director

West Berkeley Family Practice

s/JAMES MITTELBERGER, M.D. M.P.H.,
President

of the Medical Staff Alameda County Medical
Center

s/JULIAN R. DAVIS, M.D.

President, East Oakland Pediatrics, Inc.