

CERTIFICATE OF INCORPORATOR

I, the undersigned, do hereby certify:

1. That I am the sole incorporator of EL NIDO PARENT TEACHER CLUB, INC., a California nonprofit corporation; and

2. That on the date below I hereby elect the following individuals as the original directors of said corporation:

- (A) KRISTEN FAGUNDES
- (B) STARLA BASLER
- (C) LINDA GARIBAY

Dated: 5/1, 2012


SHARON E. RUCKER, Incorporator

ACCEPTANCE OF APPOINTMENT

AS DIRECTOR

I accept my appointment made on May 1, 2012, as a Director of EL NIDO PARENT TEACHER CLUB, INC., a non profit public benefit corporation, for a term of one year or until the next election of Directors.

DATED: _____, 2012 _____
STARLA BASLER

ACCEPTANCE OF APPOINTMENT

AS DIRECTOR

I accept my appointment made on May 1, 2012, as a Director of EL NIDO PARENT TEACHER CLUB, INC., a non profit public benefit corporation, for a term of one year or until the next election of Directors.

DATED: _____, 2012 _____
LINDA GARIBAY

ACCEPTANCE OF APPOINTMENT

AS DIRECTOR

I accept my appointment made on May 1, 2012, as a Director of EL NIDO PARENT TEACHER CLUB, INC., a non profit public benefit corporation, for a term of one year or until the next election of Directors.

DATED: _____, 2012 _____
KRISTEN FAGUNDES

Date of this notice: 02-08-2013

Employer Identification Number:
46-1989424

Form: SS-4

Number of this notice: CP 575 A

EL NIDO PARENT TEACHER CLUB INC
% KRISTEN FAGUNDES
161 E EL NIDO RD
EL NIDO, CA 95317

For assistance you may call us at:
1-800-829-4933

IF YOU WRITE, ATTACH THE
STUB AT THE END OF THIS NOTICE.

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN 46-1989424. This EIN will identify you, your business accounts, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

When filing tax documents, payments, and related correspondence, it is very important that you use your EIN and complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If the information is not correct as shown above, please make the correction using the attached tear off stub and return it to us.

Based on the information received from you or your representative, you must file the following form(s) by the date(s) shown.

Form 1120

03/15/2013

If you have questions about the form(s) or the due date(s) shown, you can call us at the phone number or write to us at the address shown at the top of this notice. If you need help in determining your annual accounting period (tax year), see Publication 538, *Accounting Periods and Methods*.

We assigned you a tax classification based on information obtained from you or your representative. It is not a legal determination of your tax classification, and is not binding on the IRS. If you want a legal determination of your tax classification, you may request a private letter ruling from the IRS under the guidelines in Revenue Procedure 2004-1, 2004-1 I.R.B. 1 (or superseding Revenue Procedure for the year at issue). Note: Certain tax classification elections can be requested by filing Form 8832, *Entity Classification Election*. See Form 8832 and its instructions for additional information.

IMPORTANT INFORMATION FOR S CORPORATION ELECTION:

If you intend to elect to file your return as a small business corporation, an election to file a Form 1120-S must be made within certain timeframes and the corporation must meet certain tests. All of this information is included in the instructions for Form 2553, *Election by a Small Business Corporation*.

**MINUTES OF FIRST MEETING
OF BOARD OF DIRECTORS
OF EL NIDO PARENT TEACHER CLUB, INC.**

Pursuant to the following waiver of notice and consent, the first meeting of the directors named by the Incorporator of EL NIDO PARENT TEACHER CLUB, INC., a California nonprofit public benefit corporation and being the sole director of said corporation was held on May 1, 2012, at 3:00 p.m. at the Law Office of Sharon E. Rucker located at 736 West 18th Street, Merced, California 95340.

WAIVER OF NOTICE AND CONSENT

The undersigned, being all of the directors named by the incorporator of EL NIDO PARENT TEACHER CLUB, INC., a California nonprofit public benefit corporation, hereby waive written notice and consent to the holding of a meeting of said directors on May 1, 2012, at 3:00 p.m. at the Law Office of Sharon E. Rucker located at 736 West 18th Street, Merced, California 95340, for the purpose of electing officers, electing initial directors, adopting bylaws and transacting such other business as may be brought before said meeting; and do hereby agree that any business transacted at said meeting shall be as valid and legal and of the same force and effect as though said meeting were held after notice duly given.

STARLA BASLER

LINDA GARIBAY

KRISTEN FAGUNDES

There present at said meeting was, STARLA BASLER, LINDA GARIBAY and KRISTEN FAGUNDES being the directors named by the Incorporator of the Corporation. STARLA BASLER acted as Chairman and KRISTEN FAGUNDES acted as Secretary of the meeting.

ARTICLES OF INCORPORATION

The Secretary announced that the original articles of incorporation had been filed in the office of the California Secretary of State on April 20, 2012, under the name of EL NIDO PARENT TEACHER CLUB, INC.

ADOPTION OF BYLAWS

The Chairman then presented the proposed Bylaws to the Director, and on motion duly made, seconded and unanimously carried, the following resolution was adopted:

RESOLVED, that the Bylaws presented to and read at the meeting are hereby approved and adopted as, and for, the Bylaws of the corporation, and that the Secretary of the corporation is authorized and directed to execute a certificate of the adoption of the Bylaws, to insert the Bylaws as so certified in the book of minutes of the corporation, and to see that a copy of the Bylaws, similarly certified, is kept at the principal executive office of the Corporation in accordance with Section 213 of the California Corporations Code.

ELECTION OF OFFICERS

The meeting then proceeded to the election of the officers of the corporation, and the following were duly elected to the offices indicated after the names of each:

<u>Name</u>	<u>Office</u>
STARLA BASLER	President
LINDA GARIBAY	Treasurer
KRISTEN FAGUNDES	Secretary

PRINCIPAL OFFICE

On motion duly made, seconded and unanimously carried, the following resolution was adopted:

RESOLVED, that 161 East El Nido Road, El Nido, California, 95317, be and the same is hereby designated and fixed as the principal office for the transaction of the business of this corporation in the County of Merced, State of California.

BANK ACCOUNT

On motion duly made, seconded and unanimously carried, the board ratified the opening of the bank account and the resolution in the form attached hereto as Exhibit "A" and incorporated herein.

PRE-INCORPORATION EXPENSES

Upon motion duly made, seconded and unanimously carried, the following resolution was adopted:

RESOLVED, that the costs and expenses incurred by KRISTEN FAGUNDES in or about the promotion, formation and incorporation of this company shall be repaid to them by the company upon

the presentation of an itemized statement for such expenses.

FISCAL YEAR

The Chairman informed the Board that the next order of business was the selection of the fiscal year of the corporation. After discussion and upon motion duly made, seconded and unanimously carried the following resolution was adopted.

RESOLVED, that the fiscal year of this corporation shall begin on the 1st day of the month of January and end on the 31st day of the month of December of each year.

There being no further business to come before the meeting, it then adjourned.

KRISTEN FAGUNDES, Secretary

BYLAWS

OF

EL NIDO PARENT TEACHER CLUB, INC.,
A California Nonprofit Corporation

ARTICLE I. OFFICES

Principal Office

Section 1.01. The principal office of the Corporation for its transaction of business is located at 161 East El Nido Road, El Nido, California, 95317.

Change of Address

Section 1.02. The Board of Directors is hereby granted full power and authority to change the principal office of the Corporation from one location to another in the County of Merced, California. Any such change shall be noted by the Secretary in these Bylaws, but shall not be considered an amendment of these Bylaws.

ARTICLE II. MEMBERS

Classification of Members

Section 2.01. The Corporation shall have one class of members only, and each member shall have equal voting and other rights. No person shall hold more than one membership in the Corporation.

Eligibility for Membership

Section 2.02. Any person, as defined in Section 5065 of the Corporations Code, is eligible to be a member of the Corporation, except that, in the case of a natural person such person shall not be eligible for membership unless over the age of twenty-one (21) years.

Admission to Membership

Section 2.03. Any person, eligible for membership under Section 2.02 of these Bylaws, shall be admitted to membership only on the approval of the Board of Directors of an application submitted by such person in such form and in such manner as shall be prescribed by the Board of Directors.

Application Fee

Section 2.04. There shall be no fee for making application for membership in the Corporation.

Dues

Section 2.05. There shall be no dues for membership in the Corporation.

Assessments

Section 2.06. Memberships shall be nonassessable.

Number of Members

Section 2.07. There shall be no limit on the number of members the Corporation may admit.

Transferability of Membership

Section 2.08. Neither the membership in the Corporation nor any rights in the membership may be transferred or assigned for value or otherwise.

Membership Book

Section 2.09. The Corporation shall keep in written form or in any form capable of being converted into written form a membership book containing the name, address, and class of each member. The book shall also contain the fact of termination and the date on which such membership ceased. Such book shall be kept at the principal office of the Corporation and shall be subject to the rights of inspection required by law and as set forth in Section 2.10 of these Bylaws.

Inspection Rights of Members

Demand

Section 2.10. (a) Subject to the Corporation's right to set aside a demand for inspection pursuant to Section 6331 of the Corporations Code and the power of the court to limit inspection rights pursuant to Section 6332 of the Corporations Code, and unless the Corporation provides a reasonable alternative as permitted by Section 2.11(c) of these Bylaws, a member satisfying

the qualifications set forth hereinafter may do either or both of the following:

(1) Inspect and copy the record of all the members' names, addresses, and voting rights, at reasonable times, on five (5) business days' prior written demand on the Corporation which demand shall state the purpose for which the inspection rights are requested; or

(2) Obtain from the Secretary of the Corporation, on written demand and tender of a reasonable charge, a list of the names, addresses, and voting rights of those members entitled to vote for the election of Directors, as of the most recent record date for which it has been compiled or as of the date of demand. The demand shall state the purpose for which the list is requested. The membership list shall be available on or before the later of ten (10) business days after the demand is received or after the date specified therein as the date as of which the list is to be compiled.

Members Permitted to Exercise Rights of Inspection

(b) The rights of inspection set forth in Section 2.10(a) of these Bylaws may be exercised by the following:

(1) Any member, for a purpose reasonably related to such person's interest as a member; and

(2) The authorized number of members for a purpose reasonably related to the members' interest as members.

Alternative Method of Achieving Purpose

(c) The Corporation may, within ten (10) business days after receiving a demand pursuant to Section 2.10(a) of these Bylaws, deliver to the person or persons making the demand a written offer of an alternative method of achieving the purpose identified in said demand without providing access to or a copy of the membership list. An alternative method which reasonably and in a timely manner accomplishes the proper purpose set forth in a demand made pursuant to Section 2.11(a) of these Bylaws shall be deemed reasonable; unless within a reasonable time after acceptance of the offer, the Corporation fails to do those things which it offered to do. Any rejection of the offer shall be in writing and shall indicate the reasons the alternative proposed by the Corporation does not meet the proper purpose of the demand made pursuant to Section 2.10(a) of these Bylaws.

Nonliability of Members

Section 2.11. A member of the Corporation shall not solely, because of such membership, be personally liable for the debts, obligations, or liabilities of the Corporation.

Termination of Membership

Causes

Section 2.12. (a) The membership and all rights of membership shall automatically terminate on the occurrence of any of the following causes:

- (1) The voluntary resignation of a member;
- (2) Where a membership is issued for a period of time, the expiration of such period of time;
- (3) The death of a member;
- (4) The dissolution of corporate members; and
- (5) The termination of all memberships or any class of members upon the amendment of these bylaws permitting the termination, pursuant to Section 4342 of the California Corporations Code.

ARTICLE III. MEETINGS OF MEMBERS

Place

Section 3.01. Meetings of members shall be held at the principal office of the corporation or at such location within the State of California as may be designated from time to time by resolution of the Board of Directors.

Regular Meetings

Section 3.02. The members shall meet annual on the first Tuesday in May in each year beginning with the year 2012, at for the purpose of transacting such proper business as may come before the meeting, including the election of Directors for such terms as are fixed in Section 4.03 of these Bylaws. If the election of Directors shall not occur at any such meeting of the members or without a meeting by written ballot pursuant to Section 3.11 of these Bylaws, the Board shall or five (5) percent of the members may cause the election of Directors to be held at a special meeting

of members called and held as soon as it is reasonably possible after the adjournment of the regular meeting of the members. If the day fixed for the regular meeting of members falls on a legal holiday, such meeting shall be held at the same hour and place on the next succeeding day.

Special Meetings

Section 3.03. Special meetings of members shall be called by the Board of Directors or the President of the Corporation and held at such place within the State of California as is fixed in Section 3.01 of these Bylaws or at such times and places within the State of California as may be ordered by resolution of the Board of Directors. Five percent (5%) or more of the members of the Corporation may call special meetings for any lawful purpose.

Notice of Meetings

Section 3.04. Written notice of every meeting of members shall be either personally delivered or mailed by first-class United States mail, postage prepaid, not less than 10 nor more than 60 days before the date of the meeting to each member who on the record date for notice of the meeting is entitled to vote thereat.

In the event given by mail or other means of written communication, the notice shall be addressed to the member at the address of such member appearing on the books of the Corporation or at the address given by the member to the Corporation for the purpose of notice. Where no such address appears or is given, notice shall be given at the principal office of the Corporation. The Secretary of the Corporation, or any transfer agent specially designated by the Secretary for the purpose herein mentioned, shall execute an affidavit of the giving of the notice of the meeting of members. In the case of a specially called meeting of members, notice that a meeting will be held at a time requested by the person or persons calling the meeting not less than thirty-five (35) days nor more than ninety (90) days after receipt of the written request from such person or persons by the the President or Secretary of the Corporation shall be sent to the members forthwith and in any event within twenty (20) days after the request was received.

No meeting of members may be adjourned more than 45 days. If a meeting is adjourned to another time or place, and thereafter a new record date is fixed for notice or voting, a notice of the adjourned meeting shall be given to each member of record who, on the record date for notice of the meeting, is entitled to vote at the meeting.

Contents of Notice

Section 3.05. The notice shall state the place, date, and time of the meeting. The notice of any meeting at which Directors are to be elected shall include the names of all those who are nominees at the time the notice is given to the members.

Waivers, Consents, and Approvals

Section 3.06. The transactions of any meeting of members, however called and noticed, and wherever held, shall be as valid as though had at a meeting duly held after regular call and notice, if a quorum is present in person, and if, either before or after the meeting, each of the persons entitled to vote but not present in person, signs a written waiver of notice, a consent to the holding of the meeting, or an approval of the minutes of the meeting. All such waivers, consents, and approvals shall be filed with the corporate records.

Quorum

Section 3.07. A quorum at any meeting of members shall consist of thirty-five (35) percent of the voting power, represented in person. For purposes of this Bylaw, "voting power" means the power to vote for the election of directors at the time any determination of voting power is made and does not include the right to vote on the happening of some condition or event which has not yet occurred.

Loss of Quorum

Section 3.08. The members present at a duly called or held meeting at which a quorum is present may continue to transact business until adjournment notwithstanding the withdrawal of enough members to leave less than a quorum, if such action taken, other than adjournment, is approved by at least a majority of members required to constitute a quorum.

Adjournment for Lack of Quorum

Section 3.09. In the absence of a quorum, any meeting of members may be adjourned from time to time by the vote of a majority of the votes represented in person, but no other business may be transacted except as provided in Section 3.08 of these Bylaws.

Voting of Membership

One Vote Per Member

Section 3.10. (a) Each member is entitled to one vote on each matter submitted to a vote of the members.

Record Date of Membership

(b) The record date for the purpose of determining the members entitled to notice of any meeting of members is 10 days before the date of the meeting of members. The record date for the purpose of determining the members entitled to vote at any meeting of members is thirty (30) days before the date of the meeting of members.

Cumulative Voting

(e) Cumulative voting shall not be authorized for the election of directors or for any other purpose.

Proxy Voting

(f) Members entitled to vote shall not be permitted to vote or act by proxy.

Action without Meeting by Written Ballot

Ballot Requirements

Section 3.11. (a) Subject to the limitations specified in Section 3.11(b) of these Bylaws, any action which may be taken at any meeting of members may be taken without a meeting. If an action is taken without a meeting, the Corporation shall distribute a written ballot to every member entitled to vote on the matter. The ballot shall set forth the proposed action, provide an opportunity to specify approval or disapproval of any proposal, and provide a reasonable time within which to return the ballot to the Corporation. Approval by written ballot shall be valid only when the number of votes cast by ballot within the time period specified equals or exceeds the quorum required to be present at a meeting authorizing the action, and the number of approvals equals or exceeds the number of votes that would be required to approve at a meeting at which the total number of votes cast was the same as the number of votes cast by ballot.

Qualifications

Section 4.02. The Directors of the Corporation shall be residents of the State of California and shall also be members of the Corporation.

Terms of Office

Section 4.03. Each Director shall hold office for a term of one (1) year from the date of such Director's election, and until such Director's successor is elected and qualifies under Section 4.02 of these Bylaws. In the event a Director is removed at a special meeting of the members called and held as prescribed by Section 3.03 of these Bylaws, such Director shall hold office until his or her removal and his or her successor is elected and qualifies.

Nomination

Section 4.04. Any person qualified to be a Director under Section 4.02 of these Bylaws may be nominated by the method of nomination authorized by the Board or by any other method authorized by law.

Election

Section 4.05. The Directors shall be elected at each annual meeting as prescribed by Section 3.02 of these Bylaws or by written ballot as authorized by Section 3.11 of these Bylaws. The candidates receiving the highest number of votes up to the number of Directors to be elected are elected. Directors shall be eligible for re-election without limitation on the number of terms they may serve, provided they continue to meet the qualifications required by Section 4.02 of these Bylaws.

Compensation

Section 4.06. The Directors shall serve without compensation.

Meetings

Call of Meetings

Section 4.07. (a) Meetings of the Board may be called by the Chairman of the Board or the President or any Vice-President or the Secretary or any two (2) Directors.

Place of Meetings

(b) All meetings of the Board shall be held at the principal office of the Corporation as specified in Section 1.01 of these Bylaws or as changed from time to time as provided in Section 1.02 of these Bylaws.

Time of Regular Meetings

(c) Regular meetings of the Board shall be held, without call or notice, at the principal office of the corporation on the first Wednesday of each month and immediately following each annual meeting of the members of the Corporation as set forth in Section 3.02 of these Bylaws.

Special Meetings

(d) Special meetings of the Board may be called by the Chairman of the Board or the President or the Secretary or any two (2) Directors. Special meetings shall be held on four (4) days' notice by first-class mail, postage prepaid, or on forty-eight (48) hours' notice delivered personally or by telephone, including a voice messaging system or other system or technology designed to record and communicate messages, telegraph, facsimile, electronic mail, or other electronic means. Notice of a special meeting need not be given to any Director who signs a waiver of notice or written consent to holding the meeting, or an approval of the minutes of the meeting, whether before or after the meeting, or who attends the meeting without protesting the lack of notice to aid that Director either before or at the commencement of the meeting. All waivers, consents, and approvals must be filed with the corporate records or made a part of the minutes of the meetings.

Quorum

(e) A majority of the authorized number of Directors constitutes a quorum of the Board for the transaction of business, except as hereinafter provided.

Transactions of Board

(f) Except as otherwise provided in the Articles, in these Bylaws, or by law, every act or decision done or made by a majority of the Directors present at a meeting duly held at which a quorum is present is the act of the Board provided, however, that any meeting at which a quorum was initially present may continue to transact business notwithstanding the withdrawal of Directors if

any action taken is approved by at least a majority of the required quorum for such meeting, or such greater number as is required by the law, the Articles, or these Bylaws.

Conduct of Meetings

(g) The President of the Corporation shall preside at meetings of the Board of Directors. The Secretary of the Corporation or, in the Secretary's absence, any person appointed by the presiding officer shall act as Secretary of the Board. Members of the Board may participate in a meeting through use of conference telephone or similar communications equipment, so long as all members participating in such meeting can hear one another. Such participation shall constitute personal presence at the meeting.

Adjournment

(h) A majority of the Directors present, whether or not a quorum is present, may adjourn any meeting to another time and place. If the meeting is adjourned for more than twenty-four (24) hours, notice of the adjournment to another time or place must be given prior to the time of the adjourned meeting to the Directors who were not present at the time of the adjournment.

Action Without Meeting

Section 4.08. Any action required or permitted to be taken by the Board may be taken without a meeting, if all members of the Board individually or collectively consent in writing to such action. Such written consent or consents shall be filed with the minutes of the proceedings of the Board. Such action by written consent shall have the same force and effect as the unanimous vote of such Directors.

Removal of Directors

Removal for Cause

Section 4.09. (a) The Board may declare vacant the office of a Director on the occurrence of any of the following events:

(1) The Director has been declared of unsound mind by a final order of court;

(2) The Director has been convicted of a felony; or

(3) The Director has been found by a final order or judgment of any court to have breached duties imposed by Section 7238 of the

Corporations Code on directors who perform functions with respect to assets held in charitable trust; or

(4) The Director has failed to attend over fifty percent (50%) of the meetings over the past year.

Removal Without Cause

(b) Any or all of the Directors may be removed without cause if, where the Corporation has fewer than fifty (50) members, such removal shall be approved by a majority of all members pursuant to Section 5033 of the Corporations Code; or where the Corporation has more than fifty (50) members, such removal shall be approved by the members within the meaning of Section 5034 of the Corporations Code.

Resignation of Director

Section 4.10. Any Director may resign effective on giving written notice to the Chairman of the Board of Directors, the President, the Secretary, or the Board of Directors of the Corporation, unless the notice specifies a later time for the effectiveness of such resignation. If the resignation is effective at a future time, a successor may be elected to take office when the resignation becomes effective.

Vacancies in the Board

Causes

Section 4.11. (a) Vacancies on the Board of Directors shall exist on the death, resignation, or removal of any Director; whenever the number of Directors authorized is increased; and on the failure of the members in any election to elect the full number of Directors authorized.

Filling Vacancies by Directors

(b) Except for a vacancy created by the removal of a Director pursuant to Section 4.09 of these Bylaws, vacancies on the Board of Directors may be filled by approval of the Board of Directors, or, if the number of Directors then in office is less than a quorum, by (1) the unanimous written consent of the Directors then in office; (2) the affirmative vote of a majority of the Directors then in office at a meeting held pursuant to notice or waivers of notice as provided in Section 4.07(d) of these Bylaws; or (3) a sole remaining Director.

Filling Vacancies by Members

(c) Vacancies created by removal of Directors shall be filled only by the approval of the members within the meaning of Section 5034 of the Corporations Code. The members may elect a Director at any time to fill any vacancy not filled by the Directors.

ARTICLE V. OFFICERS

Number and Titles

Section 5.01. The officers of the Corporation shall be a President, a Secretary, a Chief Financial Officer, and such other officers with such titles and duties as shall be determined by the Board and as may be necessary to enable it to sign instruments. The President is the general manager and chief executive officer of the Corporation. Any number of offices may be held by the same person, except that neither the Secretary nor the Chief Financial Officer may serve concurrently as the President.

Appointment and Resignation

Section 5.02. The officers shall be chosen by the Board and serve at the pleasure of the Board, subject to the rights, if any, of an office under any contract of employment. Any officer may resign at any time on written notice to the Corporation under any contract to which the officer is a party.

Compensation

Section 5.03. The Officers shall serve without compensation.

ARTICLE VI. CORPORATE RECORDS, REPORTS, AND SEAL

Keeping Records

Section 6.01. The Corporation shall keep adequate and correct records of account and minutes of the proceedings of its members, Board, and committees of the Board. The Corporation shall also keep a record of its members giving their names and addresses and the class of membership held by each. The minutes shall be kept in either written form or in any other form capable of being converted into written form.

Annual Report

Section 6.02. The Board shall cause an annual report to be presented to the members not later than one hundred twenty (120) days after the close of the Corporation's fiscal year. The report shall contain all the information required by Section 6321(a) of the Corporations Code and shall be accompanied by any report thereon of independent accountants, or if there is no such report, the certificate of an authorized officer of the Corporation that such statements were prepared without audit from the books and records of the Corporation. The annual report shall be furnished to all Directors.

Annual Statement of Certain Transactions and Indemnifications

Section 6.03. The Corporation shall furnish annually to its members a statement of any transaction or indemnification described in Section 6322(d) and (e) of the Corporations Code, if such transaction or indemnification took place. Such annual statement shall be affixed to and sent with the annual report described in Section 6.02 of these Bylaws.

Corporate Seal

Section 6.04. The Board of Directors shall adopt a corporate seal. The Secretary of the Corporation shall have the custody of the seal and affix it in all appropriate cases to all corporate documents. Failure to affix the seal shall not, however, affect the validity of any instrument.

CERTIFICATE OF SECRETARY OF **EL NIDO PARENT TEACHER CLUB, INC.** **a California Nonprofit Corporation**

I hereby certify that I am the duly elected and acting Secretary of said corporation and that the foregoing Bylaws, comprising 14 pages, constitute the Bylaws of said corporation as duly adopted at a meeting of the Board of Directors thereof held on _____, 2012.

Dated: _____

KRISTEN FAGUNDES, Secretary

**MINUTES OF THE
ANNUAL MEETING OF THE BOARD OF DIRECTORS
OF EL NIDO PARENT TEACHER CLUB, INC.**

The annual meeting of the Board of Directors of EL NIDO PARENT TEACHER CLUB, INC. a California corporation (the "Corporation") was held on March 1, 2013, pursuant to consent and waiver of notice thereof signed by all the directors of the Corporation and filed with the minutes of this meeting, at the principal office of the Corporation, located at 161 East El Nido Road, El Nido, California, 95317, for the purpose of electing officers of the Corporation and transacting such other business as may be brought before said meeting.

STARLA BASLER

LINDA GARIBAY

KRISTEN FAGUNDES

There present at said meeting were:

- 1) STARLA BASLER;
- 2) LINDA GARIBAY;
- 3) KRISTEN FAGUNDES

representing a quorum of the Board. STARLA BASLER acted as Chairman of the meeting and asked KRISTEN FAGUNDES to act as Secretary of the meeting.

WAIVER OF NOTICE AND CONSENT

We, the undersigned, being all of the directors EL NIDO PARENT TEACHER CLUB, INC. of a California corporation (the "Corporation") hereby waive notice and consent to the holding of the annual meeting of said

directors to be held on March 1, 2013, immediately following the annual meeting of the shareholders of the Corporation at the principal office of the Corporation, located at 161 East El Nido Road, El Nido, California, 95317, for the purpose of electing officers of the Corporation and transacting such other business as may be brought before the meeting; and do hereby agree that any business transacted at said meeting shall be as valid and legal and of the same force and effect as though said meeting were held after notice duly given.

STARLA BASLER

LINDA GARIBAY

KRISTEN FAGUNDES

AGENT FOR SERVICE OF PROCESS

The Agent for Service of Process during 2013 shall remain KRISTEN FAGUNDES at the following address:

161 East El Nido Road
El Nido, California, 95317

PRINCIPAL OFFICE LOCATION

The principal office for the transaction of business for the Corporation shall be the following address:

161 East El Nido Road
El Nido, California, 95317

ELECTION OF OFFICERS

The meeting then proceeded to the election of officers of the Corporation. Nominations having been called for, the following persons having been successively nominated for the offices set forth opposite their respective names, and such nominations having been seconded, on motions duly made, seconded and carried, the following persons were duly elected to the offices set opposite their respective names, each to hold

office until his successor shall have been duly elected and qualified, or as otherwise provided in the bylaws:

<u>Name</u>	<u>Office</u>
STARLA BASLER	President
LINDA GARIBAY	Treasurer
KRISTEN FAGUNDES	Secretary

RATIFICATION OF OFFICERS ACTIONS

The President of the Corporation reported on the activities of the officers that had occurred since the last meeting of the board of directors and proposed that the Board ratify the actions. Upon motion duly made, seconded and unanimously carried the following resolution was adopted:

RESOLVED, that all acts taken by the officers of the Corporation since the date of the last meeting of the Board of Directors are hereby ratified and approved in all respects.

ADJOURNMENT

There being no further business to come before the meeting, upon motion duly made, seconded and unanimously carried, the meeting was adjourned.

Date: March 1, 2013

KRISTEN FAGUNDES, SECRETARY

ACCEPTANCE OF APPOINTMENT

AS DIRECTOR

I accept my appointment made on May 1, 2013, as a Director of EL NIDO PARENT TEACHER CLUB, INC., a non profit public benefit corporation, for a term of one year or until the next election of Directors.

DATED: _____, 2013 _____
KRISTEN FAGUNDES

ACCEPTANCE OF APPOINTMENT

AS DIRECTOR

I accept my appointment made on May 1, 2013, as a Director of EL NIDO PARENT TEACHER CLUB, INC., a non profit public benefit corporation, for a term of one year or until the next election of Directors.

DATED: _____, 2013 _____
LINDA GARIBAY

ACCEPTANCE OF APPOINTMENT

AS DIRECTOR

I accept my appointment made on May 1, 2013, as a Director of EL NIDO PARENT TEACHER CLUB, INC., a non profit public benefit corporation, for a term of one year or until the next election of Directors.

DATED: _____, 2013 _____
STARLA BASLER

Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470
Telephone: (916) 445-2021

WEBSITE ADDRESS:
<http://ag.ca.gov/charities/>

**INITIAL
REGISTRATION FORM
STATE OF CALIFORNIA
OFFICE OF THE ATTORNEY GENERAL
REGISTRY OF CHARITABLE TRUSTS**
(Government Code Sections 12580-12599.7)



NOTE: A REGISTRATION FEE OF \$100 IS REQUIRED FOR ALL REGISTRATIONS. FORMS AND INFORMATION ARE AVAILABLE FROM THE ATTORNEY GENERAL'S OFFICE.

Pursuant to Section 12585, registration is required of every trustee subject to the Supervision of Trustees and Fundraisers for Charitable Purposes Act within thirty days after receipt of assets (cash or other forms of property) for the charitable purposes for which organized.

Every charitable (public benefit) corporation, association and trustee holding assets for charitable purposes or doing business in the State of California must register with the Attorney General, except those exempted by California Government Code section 12583. Corporations that are organized primarily as a hospital, a school, or a religious organization are exempted by Section 12583.

Name of Organization: El Nido Parent Teacher Club, Inc.

The name of the organization must be the same as the name of the organization as registered with the Secretary of State.

Official Mailing Address for Organization:

Address: 161 East El Nido Road

City: El Nido

State: CA

ZIP Code: 95317

Organization's telephone number: (209) 777-0808

Organization's e-mail address:

Organization's fax number:

Organization's website:

All organizations must register with the Secretary of State. For more information, visit the Secretary of State's website at www.sos.ca.gov.

Federal Employer Identification Number (FEIN):
46-1989424

Group Exemption FEIN (if applicable):

All organizations must register with the Secretary of State. For more information, visit the Secretary of State's website at www.sos.ca.gov.

Corporate or Organization Number: 3470468

Names and addresses of ALL trustees or directors and officers (attach a list if necessary):		
Name Kristen Fagundes		Position Secretary
Address 161 East El Nido Road		
City El Nido	State CA	ZIP Code 95317
Name Starla Basler		Position President
Address 161 East El Nido Road		
City El Nido	State CA	ZIP Code 95317
Name Linda Garibay		Position Treasurer
Address 161 East El Nido Road		
City El Nido	State CA	ZIP Code 95317
Name		Position
Address		
City	State	ZIP Code
Name		
Address		
City	State	ZIP Code
<p>Describe the primary activity of the organization. (A copy of the material submitted with the application for federal or state tax exemption will normally provide this information.) If the organization is based outside California, comment fully on the extent of activities in California and how the California activities relate to total activities. In addition, list all funds, property, and other assets held or expected to be held in California. Indicate whether you are monitored in your home state, and if so, by whom. Attach additional sheets if necessary.</p> <p>Fund raising to support El Nido Elementary School's extracurricular activities, field trips, and graduation and to purchase school supplies needed for use in the classroom.</p>		
<p><small>The information on this form is required for the State of California. All information provided on this form will be made available to the public. For more information, please contact the State of California, Department of Public Health, 1001 S Street, Sacramento, CA 95833. Form can be found at: http://www.dph.ca.gov</small></p>		
<p>If assets (funds, property, etc.) have been received, enter the date first received:</p> <p>Date assets first received: _____</p>		<p>Registration Fee: \$100 State of California, Department of Public Health</p>
<p>What annual accounting period has the organization adopted?</p> <p><input type="checkbox"/> Fiscal Year Ending _____ <input checked="" type="checkbox"/> Calendar Year</p>		

Attach your founding documents as follows:

- A) **Corporations** - Furnish a copy of the articles of incorporation and all amendments and current bylaws. If incorporated outside California, enter the date the corporation qualified through the California Secretary of State's Office to conduct activities in California.
- B) **Associations** - Furnish a copy of the Instrument creating the organization (bylaws, constitution, and/or articles of association).
- C) **Trusts** - Furnish a copy of the trust instrument or will and decree of final distribution.
- D) **Trustees for charitable purposes** - Furnish a statement describing your operations and charitable purpose.

Has the organization applied for or been granted IRS tax exempt status Yes No

Date of application for Federal tax exemption: in process

Date of exemption letter: _____ Exempt under Internal Revenue Code section 501(c) _____

If known, are contributions to the organization tax deductible? Yes No

Attach a copy of the Application for Recognition of Exemption (IRS Form 1023) and the determination letter issued by the IRS.

Does your organization contract with or otherwise engage the services of any commercial fundraiser for charitable purposes, fundraising counsel, or commercial coventurer? If yes, provide the name(s), address(es), and telephone number(s) of the provider(s):

Commercial Fundraiser Fundraising Counsel Commercial Coventurer

Name

Address

City State ZIP Code

Telephone Number

Commercial Fundraiser Fundraising Counsel Commercial Coventurer

Name

Address

City State ZIP Code

Telephone Number

Commercial Fundraiser Fundraising Counsel Commercial Coventurer

Name

Address

City State ZIP Code

Telephone Number

I declare under penalty of perjury that I have examined this registration form, including accompanying documents, and to the best of my knowledge and belief, the form and each document are true, correct, and complete.

Signature _____ Title _____ Date _____



**Application for Recognition of Exemption
 Under Section 501(c)(3) of the Internal Revenue Code**

OMB No. 1545-0056

Note: If exempt status is approved, this application will be open for public inspection.

Use the instructions to complete this application and for a definition of all **bold** items. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 1-877-829-5500. Visit our website at www.irs.gov for forms and publications. If the required information and documents are not submitted with payment of the appropriate user fee, the application may be returned to you.

Attach additional sheets to this application if you need more space to answer fully. Put your name and EIN on each sheet and identify each answer by Part and line number. Complete Parts I - XI of Form 1023 and submit only those Schedules (A through H) that apply to you.

Part I Identification of Applicant

1 Full name of organization (exactly as it appears in your organizing document)		2 c/o Name (if applicable)	
EL NIDO PARENT TEACHER CLUB, INC.		Kristen Fagundes	
3 Mailing address (Number and street) (see instructions)	Room/Suite	4 Employer Identification Number (EIN)	
161 East El Nido Road		46-1989424	
City or town, state or country, and ZIP + 4		5 Month the annual accounting period ends (01 - 12)	
El Nido, CA 95317			
6 Primary contact (officer, director, trustee, or authorized representative)		b Phone:	
a Name: Kristen Fagundes		209-777-0808	
		c Fax: (optional)	
7 Are you represented by an authorized representative, such as an attorney or accountant? If "Yes," provide the authorized representative's name, and the name and address of the authorized representative's firm. Include a completed Form 2848, Power of Attorney and Declaration of Representative, with your application if you would like us to communicate with your representative.		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
8 Was a person who is not one of your officers, directors, trustees, employees, or an authorized representative listed in line 7, paid, or promised payment, to help plan, manage, or advise you about the structure or activities of your organization, or about your financial or tax matters? If "Yes," provide the person's name, the name and address of the person's firm, the amounts paid or promised to be paid, and describe that person's role.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9a Organization's website:			
b Organization's email: (optional)			
10 Certain organizations are not required to file an information return (Form 990 or Form 990-EZ). If you are granted tax-exemption, are you claiming to be excused from filing Form 990 or Form 990-EZ? If "Yes," explain. See the instructions for a description of organizations not required to file Form 990 or Form 990-EZ.		<input type="checkbox"/> Yes <input type="checkbox"/> No	
11 Date incorporated if a corporation, or formed, if other than a corporation. (MM/DD/YYYY)		04 / 20 / 2012	
12 Were you formed under the laws of a foreign country? If "Yes," state the country.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part II Organizational Structure

You must be a corporation (including a limited liability company), an unincorporated association, or a trust to be tax exempt. (See instructions.) **DO NOT file this form unless you can check "Yes" on lines 1, 2, 3, or 4.**

- 1 Are you a **corporation**? If "Yes," attach a copy of your articles of incorporation showing **certification of filing** with the appropriate state agency. Include copies of any amendments to your articles and be sure they also show state filing certification. **Yes** **No**
- 2 Are you a **limited liability company (LLC)**? If "Yes," attach a copy of your articles of organization showing certification of filing with the appropriate state agency. Also, if you adopted an operating agreement, attach a copy. Include copies of any amendments to your articles and be sure they show state filing certification. Refer to the instructions for circumstances when an LLC should not file its own exemption application. **Yes** **No**
- 3 Are you an **unincorporated association**? If "Yes," attach a copy of your articles of association, constitution, or other similar organizing document that is dated and includes at least two signatures. Include signed and dated copies of any amendments. **Yes** **No**
- 4a Are you a **trust**? If "Yes," attach a signed and dated copy of your trust agreement. Include signed and dated copies of any amendments. **Yes** **No**
- b Have you been funded? If "No," explain how you are formed without anything of value placed in trust. **Yes** **No**
- 5 Have you adopted **bylaws**? If "Yes," attach a current copy showing date of adoption. If "No," explain how your officers, directors, or trustees are selected. **Yes** **No**

Part III Required Provisions in Your Organizing Document

The following questions are designed to ensure that when you file this application, your organizing document contains the required provisions to meet the organizational test under section 501(c)(3). Unless you can check the boxes in both lines 1 and 2, your organizing document does not meet the organizational test. **DO NOT file this application until you have amended your organizing document.** Submit your original and amended organizing documents (showing state filing certification if you are a corporation or an LLC) with your application.

- 1 Section 501(c)(3) requires that your organizing document state your exempt purpose(s), such as charitable, religious, educational, and/or scientific purposes. Check the box to confirm that your organizing document meets this requirement. Describe specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document. Refer to the instructions for exempt purpose language. Location of Purpose Clause (Page, Article, and Paragraph): **Article II**
- 2a Section 501(c)(3) requires that upon dissolution of your organization, your remaining assets must be used exclusively for exempt purposes, such as charitable, religious, educational, and/or scientific purposes. Check the box on line 2a to confirm that your organizing document meets this requirement by express provision for the distribution of assets upon dissolution. If you rely on state law for your dissolution provision, do not check the box on line 2a and go to line 2c.
- 2b If you checked the box on line 2a, specify the location of your dissolution clause (Page, Article, and Paragraph). Do not complete line 2c if you checked box 2a. **Article V**
- 2c See the instructions for information about the operation of state law in your particular state. Check this box if you rely on operation of state law for your dissolution provision and indicate the state: _____

Part IV Narrative Description of Your Activities

Using an attachment, describe your *past*, *present*, and *planned* activities in a narrative. If you believe that you have already provided some of this information in response to other parts of this application, you may summarize that information here and refer to the specific parts of the application for supporting details. You may also attach representative copies of newsletters, brochures, or similar documents for supporting details to this narrative. Remember that if this application is approved, it will be open for public inspection. Therefore, your narrative description of activities should be thorough and accurate. Refer to the instructions for information that must be included in your description.

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors

1a List the names, titles, and mailing addresses of all of your officers, directors, and trustees. For each person listed, state their total annual **compensation**, or proposed compensation, for all services to the organization, whether as an officer, employee, or other position. Use actual figures, if available. Enter "none" if no compensation is or will be paid. If additional space is needed, attach a separate sheet. Refer to the instructions for information on what to include as compensation.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
Kristen Fagundes	Secretary	161 East El Nido Road El Nido, CA 95317	none
Starla Basler	President	161 East El Nido Road El Nido, CA 95317	none
Linda Garibay	Treasurer	161 East El Nido Road El Nido, CA 95317	none

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

b List the names, titles, and mailing addresses of each of your five highest compensated employees who receive or will receive compensation of more than \$50,000 per year. Use the actual figure, if available. Refer to the instructions for information on what to include as compensation. Do not include officers, directors, or trustees listed in line 1a.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
none			

c List the names, names of businesses, and mailing addresses of your five highest compensated independent contractors that receive or will receive compensation of more than \$50,000 per year. Use the actual figure, if available. Refer to the instructions for information on what to include as compensation.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
none			

The following "Yes" or "No" questions relate to *past, present, or planned* relationships, transactions, or agreements with your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, and 1c.

- 2a** Are any of your officers, directors, or trustees **related** to each other through **family or business relationships**? If "Yes," identify the individuals and explain the relationship. Yes No
- b** Do you have a business relationship with any of your officers, directors, or trustees other than through their position as an officer, director, or trustee? If "Yes," identify the individuals and describe the business relationship with each of your officers, directors, or trustees. Yes No
- c** Are any of your officers, directors, or trustees related to your highest compensated employees or highest compensated independent contractors listed on lines 1b or 1c through family or business relationships? If "Yes," identify the individuals and explain the relationship. Yes No

- 3a** For each of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c, attach a list showing their name, qualifications, average hours worked, and duties.
- b** Do any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c receive compensation from any other organizations, whether tax exempt or taxable, that are related to you through **common control**? If "Yes," identify the individuals, explain the relationship between you and the other organization, and describe the compensation arrangement. Yes No

- 4** In establishing the compensation for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, and 1c, the following practices are recommended, although they are not required to obtain exemption. Answer "Yes" to all the practices you use.
 - a** Do you or will the individuals that approve compensation arrangements follow a conflict of interest policy? Yes No
 - b** Do you or will you approve compensation arrangements in advance of paying compensation? Yes No
 - c** Do you or will you document in writing the date and terms of approved compensation arrangements? Yes No

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

d	Do you or will you record in writing the decision made by each individual who decided or voted on compensation arrangements?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
e	Do you or will you approve compensation arrangements based on information about compensation paid by similarly situated taxable or tax-exempt organizations for similar services, current compensation surveys compiled by independent firms, or actual written offers from similarly situated organizations? Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
f	Do you or will you record in writing both the information on which you relied to base your decision and its source?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
g	If you answered "No" to any item on lines 4a through 4f, describe how you set compensation that is reasonable for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c.	
5a	Have you adopted a conflict of interest policy consistent with the sample conflict of interest policy in Appendix A to the instructions? If "Yes," provide a copy of the policy and explain how the policy has been adopted, such as by resolution of your governing board. If "No," answer lines 5b and 5c.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
b	What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you for setting their own compensation?	
c	What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you regarding business deals with themselves?	
	Note: A conflict of interest policy is recommended though it is not required to obtain exemption. Hospitals, see Schedule C, Section I, line 14.	
6a	Do you or will you compensate any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, or 1c through non-fixed payments , such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are determined, who is eligible for such arrangements, whether you place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
b	Do you or will you compensate any of your employees, other than your officers, directors, trustees, or your five highest compensated employees who receive or will receive compensation of more than \$50,000 per year, through non-fixed payments, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are or will be determined, who is or will be eligible for such arrangements, whether you place or will place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7a	Do you or will you purchase any goods, services, or assets from any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such purchase that you made or intend to make, from whom you make or will make such purchases, how the terms are or will be negotiated at arm's length , and explain how you determine or will determine that you pay no more than fair market value . Attach copies of any written contracts or other agreements relating to such purchases.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
b	Do you or will you sell any goods, services, or assets to any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such sales that you made or intend to make, to whom you make or will make such sales, how the terms are or will be negotiated at arm's length, and explain how you determine or will determine you are or will be paid at least fair market value. Attach copies of any written contracts or other agreements relating to such sales.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
8a	Do you or will you have any leases, contracts, loans, or other agreements with your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," provide the information requested in lines 8b through 8f.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
b	Describe any written or oral arrangements that you made or intend to make.	
c	Identify with whom you have or will have such arrangements.	
d	Explain how the terms are or will be negotiated at arm's length.	
e	Explain how you determine you pay no more than fair market value or you are paid at least fair market value.	
f	Attach copies of any signed leases, contracts, loans, or other agreements relating to such arrangements.	
9a	Do you or will you have any leases, contracts, loans, or other agreements with any organization in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest? If "Yes," provide the information requested in lines 9b through 9f.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

- b Describe any written or oral arrangements you made or intend to make.
- c Identify with whom you have or will have such arrangements.
- d Explain how the terms are or will be negotiated at arm's length.
- e Explain how you determine or will determine you pay no more than fair market value or that you are paid at least fair market value.
- f Attach a copy of any signed leases, contracts, loans, or other agreements relating to such arrangements.

Part VI Your Members and Other Individuals and Organizations That Receive Benefits From You

The following "Yes" or "No" questions relate to goods, services, and funds you provide to individuals and organizations as part of your activities. Your answers should pertain to *past*, *present*, and *planned* activities. (See instructions.)

- 1a In carrying out your exempt purposes, do you provide goods, services, or funds to individuals? If "Yes," describe each program that provides goods, services, or funds to individuals. Yes No
- b In carrying out your exempt purposes, do you provide goods, services, or funds to organizations? If "Yes," describe each program that provides goods, services, or funds to organizations. Yes No
- 2 Do any of your programs limit the provision of goods, services, or funds to a specific individual or group of specific individuals? For example, answer "Yes," if goods, services, or funds are provided only for a particular individual, your members, individuals who work for a particular employer, or graduates of a particular school. If "Yes," explain the limitation and how recipients are selected for each program. Yes No
- 3 Do any individuals who receive goods, services, or funds through your programs have a family or business relationship with any officer, director, trustee, or with any of your highest compensated employees or highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c? If "Yes," explain how these related individuals are eligible for goods, services, or funds. Yes No

Part VII Your History

The following "Yes" or "No" questions relate to your history. (See instructions.)

- 1 Are you a **successor** to another organization? Answer "Yes," if you have taken or will take over the activities of another organization; you took over 25% or more of the fair market value of the net assets of another organization; or you were established upon the conversion of an organization from for-profit to non-profit status. If "Yes," complete Schedule G. Yes No
- 2 Are you submitting this application more than 27 months after the end of the month in which you were legally formed? If "Yes," complete Schedule E. Yes No

Part VIII Your Specific Activities

The following "Yes" or "No" questions relate to specific activities that you may conduct. Check the appropriate box. Your answers should pertain to *past*, *present*, and *planned* activities. (See instructions.)

- 1 Do you support or oppose candidates in **political campaigns** in any way? If "Yes," explain. Yes No
- 2a Do you attempt to **influence legislation**? If "Yes," explain how you attempt to influence legislation and complete line 2b. If "No," go to line 3a. Yes No
- b Have you made or are you making an **election** to have your legislative activities measured by expenditures by filing Form 5768? If "Yes," attach a copy of the Form 5768 that was already filed or attach a completed Form 5768 that you are filing with this application. If "No," describe whether your attempts to influence legislation are a substantial part of your activities. Include the time and money spent on your attempts to influence legislation as compared to your total activities. Yes No
- 3a Do you or will you operate bingo or **gaming** activities? If "Yes," describe who conducts them, and list all revenue received or expected to be received and expenses paid or expected to be paid in operating these activities. **Revenue and expenses** should be provided for the time periods specified in Part IX, Financial Data. Yes No
- b Do you or will you enter into contracts or other agreements with individuals or organizations to conduct bingo or gaming for you? If "Yes," describe any written or oral arrangements that you made or intend to make, identify with whom you have or will have such arrangements, explain how the terms are or will be negotiated at arm's length, and explain how you determine or will determine you pay no more than fair market value or you will be paid at least fair market value. Attach copies or any written contracts or other agreements relating to such arrangements. Yes No
- c List the states and local jurisdictions, including Indian Reservations, in which you conduct or will conduct gaming or bingo.

Part VIII Your Specific Activities (Continued)

- 4a** Do you or will you undertake **fundraising**? If "Yes," check all the fundraising programs you do or will conduct. (See instructions.) **Yes** **No**
- mail solicitations
 - email solicitations
 - personal solicitations
 - vehicle, boat, plane, or similar donations
 - foundation grant solicitations
 - phone solicitations
 - accept donations on your website
 - receive donations from another organization's website
 - government grant solicitations
 - Other
- Attach a description of each fundraising program.
- b** Do you or will you have written or oral contracts with any individuals or organizations to raise funds for you? If "Yes," describe these activities. Include all revenue and expenses from these activities and state who conducts them. Revenue and expenses should be provided for the time periods specified in Part IX, Financial Data. Also, attach a copy of any contracts or agreements. **Yes** **No**
- c** Do you or will you engage in fundraising activities for other organizations? If "Yes," describe these arrangements. Include a description of the organizations for which you raise funds and attach copies of all contracts or agreements. **Yes** **No**
- d** List all states and local jurisdictions in which you conduct fundraising. For each state or local jurisdiction listed, specify whether you fundraise for your own organization, you fundraise for another organization, or another organization fundraises for you.
- e** Do you or will you maintain separate accounts for any contributor under which the contributor has the right to advise on the use or distribution of funds? Answer "Yes" if the donor may provide advice on the types of investments, distributions from the types of investments, or the distribution from the donor's contribution account. If "Yes," describe this program, including the type of advice that may be provided and submit copies of any written materials provided to donors. **Yes** **No**
-
- 5** Are you **affiliated** with a governmental unit? If "Yes," explain. **Yes** **No**
- 6a** Do you or will you engage in **economic development**? If "Yes," describe your program. **Yes** **No**
- b** Describe in full who benefits from your economic development activities and how the activities promote exempt purposes.
-
- 7a** Do or will persons other than your employees or volunteers **develop** your facilities? If "Yes," describe each facility, the role of the developer, and any business or family relationship(s) between the developer and your officers, directors, or trustees. **Yes** **No**
- b** Do or will persons other than your employees or volunteers **manage** your activities or facilities? If "Yes," describe each activity and facility, the role of the manager, and any business or family relationship(s) between the manager and your officers, directors, or trustees. **Yes** **No**
- c** If there is a business or family relationship between any manager or developer and your officers, directors, or trustees, identify the individuals, explain the relationship, describe how contracts are negotiated at arm's length so that you pay no more than fair market value, and submit a copy of any contracts or other agreements.
-
- 8** Do you or will you enter into **joint ventures**, including partnerships or **limited liability companies** treated as partnerships, in which you share profits and losses with partners other than section 501(c)(3) organizations? If "Yes," describe the activities of these joint ventures in which you participate. **Yes** **No**
-
- 9a** Are you applying for exemption as a childcare organization under section 501(k)? If "Yes," answer lines 9b through 9d. If "No," go to line 10. **Yes** **No**
- b** Do you provide child care so that parents or caretakers of children you care for can be **gainfully employed** (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k). **Yes** **No**
- c** Of the children for whom you provide child care, are 85% or more of them cared for by you to enable their parents or caretakers to be gainfully employed (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k). **Yes** **No**
- d** Are your services available to the general public? If "No," describe the specific group of people for whom your activities are available. Also, see the instructions and explain how you qualify as a childcare organization described in section 501(k). **Yes** **No**
-
- 10** Do you or will you publish, own, or have rights in music, literature, tapes, artworks, choreography, scientific discoveries, or other **intellectual property**? If "Yes," explain. Describe who owns or will own any copyrights, patents, or trademarks, whether fees are or will be charged, how the fees are determined, and how any items are or will be produced, distributed, and marketed. **Yes** **No**

Part VIII Your Specific Activities (Continued)

- 11** Do you or will you accept contributions of: real property; conservation easements; closely held securities; intellectual property such as patents, trademarks, and copyrights; works of music or art; licenses; royalties; automobiles, boats, planes, or other vehicles; or collectibles of any type? If "Yes," describe each type of contribution, any conditions imposed by the donor on the contribution, and any agreements with the donor regarding the contribution. Yes No
-
- 12a** Do you or will you operate in a **foreign country or countries**? If "Yes," answer lines 12b through 12d. If "No," go to line 13a. Yes No
- b** Name the foreign countries and regions within the countries in which you operate.
- c** Describe your operations in each country and region in which you operate.
- d** Describe how your operations in each country and region further your exempt purposes.
-
- 13a** Do you or will you make grants, loans, or other distributions to organization(s)? If "Yes," answer lines 13b through 13g. If "No," go to line 14a. Yes No
- b** Describe how your grants, loans, or other distributions to organizations further your exempt purposes.
- c** Do you have written contracts with each of these organizations? If "Yes," attach a copy of each contract. Yes No
- d** Identify each recipient organization and any **relationship** between you and the recipient organization.
- e** Describe the records you keep with respect to the grants, loans, or other distributions you make.
- f** Describe your selection process, including whether you do any of the following:
- (i)** Do you require an application form? If "Yes," attach a copy of the form. Yes No
- (ii)** Do you require a grant proposal? If "Yes," describe whether the grant proposal specifies your responsibilities and those of the grantee, obligates the grantee to use the grant funds only for the purposes for which the grant was made, provides for periodic written reports concerning the use of grant funds, requires a final written report and an accounting of how grant funds were used, and acknowledges your authority to withhold and/or recover grant funds in case such funds are, or appear to be, misused. Yes No
- g** Describe your procedures for oversight of distributions that assure you the resources are used to further your exempt purposes, including whether you require periodic and final reports on the use of resources.
-
- 14a** Do you or will you make grants, loans, or other distributions to foreign organizations? If "Yes," answer lines 14b through 14f. If "No," go to line 15. Yes No
- b** Provide the name of each foreign organization, the country and regions within a country in which each foreign organization operates, and describe any relationship you have with each foreign organization.
- c** Does any foreign organization listed in line 14b accept contributions earmarked for a specific country or specific organization? If "Yes," list all earmarked organizations or countries. Yes No
- d** Do your contributors know that you have ultimate authority to use contributions made to you at your discretion for purposes consistent with your exempt purposes? If "Yes," describe how you relay this information to contributors. Yes No
- e** Do you or will you make pre-grant inquiries about the recipient organization? If "Yes," describe these inquiries, including whether you inquire about the recipient's financial status, its tax-exempt status under the Internal Revenue Code, its ability to accomplish the purpose for which the resources are provided, and other relevant information. Yes No
- f** Do you or will you use any additional procedures to ensure that your distributions to foreign organizations are used in furtherance of your exempt purposes? If "Yes," describe these procedures, including site visits by your employees or compliance checks by impartial experts, to verify that grant funds are being used appropriately. Yes No

Part VIII Your Specific Activities (Continued)

- | | | | |
|-----------|--|-------------------------------------|---|
| 15 | Do you have a close connection with any organizations? If "Yes," explain. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 16 | Are you applying for exemption as a cooperative hospital service organization under section 501(e)? If "Yes," explain. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 17 | Are you applying for exemption as a cooperative service organization of operating educational organizations under section 501(f)? If "Yes," explain. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 18 | Are you applying for exemption as a charitable risk pool under section 501(n)? If "Yes," explain. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 19 | Do you or will you operate a school ? If "Yes," complete Schedule B. Answer "Yes," whether you operate a school as your main function or as a secondary activity. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 20 | Is your main function to provide hospital or medical care ? If "Yes," complete Schedule C. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 21 | Do you or will you provide low-income housing or housing for the elderly or handicapped ? If "Yes," complete Schedule F. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 22 | Do you or will you provide scholarships, fellowships, educational loans, or other educational grants to individuals, including grants for travel, study, or other similar purposes? If "Yes," complete Schedule H. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |

Note: Private foundations may use Schedule H to request advance approval of individual grant procedures.

Part IX Financial Data

For purposes of this schedule, years in existence refer to completed tax years. If in existence 4 or more years, complete the schedule for the most recent 4 tax years. If in existence more than 1 year but less than 4 years, complete the statements for each year in existence and provide projections of your likely revenues and expenses based on a reasonable and good faith estimate of your future finances for a total of 3 years of financial information. If in existence less than 1 year, provide projections of your likely revenues and expenses for the current year and the 2 following years, based on a reasonable and good faith estimate of your future finances for a total of 3 years of financial information. (See instructions.)

A. Statement of Revenues and Expenses

	Type of revenue or expense	3 prior tax years or 2 succeeding tax years				(e) Provide Total for (a) through (d)
		Current tax year	(a) From..... To	(b) From..... To	(c) From..... To	
Revenues	1 Gifts, grants, and contributions received (do not include unusual grants)					
	2 Membership fees received					
	3 Gross investment income					
	4 Net unrelated business income					
	5 Taxes levied for your benefit					
	6 Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)					
	7 Any revenue not otherwise listed above or in lines 9-12 below (attach an itemized list)					
	8 Total of lines 1 through 7					
	9 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (attach itemized list)					
	10 Total of lines 8 and 9					
	11 Net gain or loss on sale of capital assets (attach schedule and see instructions)					
	12 Unusual grants					
	13 Total Revenue Add lines 10 through 12					
Expenses	14 Fundraising expenses					
	15 Contributions, gifts, grants, and similar amounts paid out (attach an itemized list)					
	16 Disbursements to or for the benefit of members (attach an itemized list)					
	17 Compensation of officers, directors, and trustees					
	18 Other salaries and wages					
	19 Interest expense					
	20 Occupancy (rent, utilities, etc.)					
	21 Depreciation and depletion					
	22 Professional fees					
	23 Any expense not otherwise classified, such as program services (attach itemized list)					
	24 Total Expenses Add lines 14 through 23					

Part IX Financial Data (Continued)

B. Balance Sheet (for your most recently completed tax year)

Year End:

(Whole dollars)

Assets		
1	Cash	1
2	Accounts receivable, net	2
3	Inventories	3
4	Bonds and notes receivable (attach an itemized list)	4
5	Corporate stocks (attach an itemized list)	5
6	Loans receivable (attach an itemized list)	6
7	Other investments (attach an itemized list)	7
8	Depreciable and depletable assets (attach an itemized list)	8
9	Land	9
10	Other assets (attach an itemized list)	10
11	Total Assets (add lines 1 through 10)	11
Liabilities		
12	Accounts payable	12
13	Contributions, gifts, grants, etc. payable	13
14	Mortgages and notes payable (attach an itemized list)	14
15	Other liabilities (attach an itemized list)	15
16	Total Liabilities (add lines 12 through 15)	16
Fund Balances or Net Assets		
17	Total fund balances or net assets	17
18	Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17)	18

19 Have there been any substantial changes in your assets or liabilities since the end of the period shown above? If "Yes," explain. Yes No

Part X Public Charity Status

Part X is designed to classify you as an organization that is either a **private foundation** or a **public charity**. Public charity status is a more favorable tax status than private foundation status. If you are a private foundation, Part X is designed to further determine whether you are a **private operating foundation**. (See instructions.)

1a Are you a private foundation? If "Yes," go to line 1b. If "No," go to line 5 and proceed as instructed. If you are unsure, see the instructions. Yes No

b As a private foundation, section 508(e) requires special provisions in your organizing document in addition to those that apply to all organizations described in section 501(c)(3). Check the box to confirm that your organizing document meets this requirement, whether by express provision or by reliance on operation of state law. Attach a statement that describes specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document or by operation of state law. See the instructions, including Appendix B, for information about the special provisions that need to be contained in your organizing document. Go to line 2.

2 Are you a private operating foundation? To be a private operating foundation you must engage directly in the active conduct of charitable, religious, educational, and similar activities, as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations. If "Yes," go to line 3. If "No," go to the signature section of Part XI. Yes No

3 Have you existed for one or more years? If "Yes," attach financial information showing that you are a private operating foundation; go to the signature section of Part XI. If "No," continue to line 4. Yes No

4 Have you attached either (1) an affidavit or opinion of counsel, (including a written affidavit or opinion from a certified public accountant or accounting firm with expertise regarding this tax law matter), that sets forth facts concerning your operations and support to demonstrate that you are likely to satisfy the requirements to be classified as a private operating foundation; or (2) a statement describing your proposed operations as a private operating foundation? Yes No

5 If you answered "No" to line 1a, indicate the type of public charity status you are requesting by checking one of the choices below. You may check only one box.

The organization is not a private foundation because it is:

- a 509(a)(1) and 170(b)(1)(A)(i)—a church or a convention or association of churches. Complete and attach Schedule A.
- b 509(a)(1) and 170(b)(1)(A)(ii)—a **school**. Complete and attach Schedule B.
- c 509(a)(1) and 170(b)(1)(A)(iii)—a **hospital**, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete and attach Schedule C.
- d 509(a)(3)—an organization supporting either one or more organizations described in line 5a through c, f, g, or h or a publicly supported section 501(c)(4), (5), or (6) organization. Complete and attach Schedule D.

Part X Public Charity Status (Continued)

- e 509(a)(4)—an organization organized and operated exclusively for testing for public safety.
- f 509(a)(1) and 170(b)(1)(A)(iv)—an organization operated for the benefit of a college or university that is owned or operated by a governmental unit.
- g 509(a)(1) and 170(b)(1)(A)(vi)—an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public.
- h 509(a)(2)—an organization that normally receives not more than one-third of its financial support from gross investment income and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions).
- i A publicly supported organization, but unsure if it is described in 5g or 5h. The organization would like the IRS to decide the correct status.

6 If you checked box g, h, or i in question 5 above, you must request either an **advance** or a **definitive ruling** by selecting one of the boxes below. Refer to the instructions to determine which type of ruling you are eligible to receive.

- a Request for Advance Ruling:** By checking this box and signing the consent, pursuant to section 6501(c)(4) of the Code you request an advance ruling and agree to extend the statute of limitations on the assessment of excise tax under section 4940 of the Code. The tax will apply only if you do not establish public support status at the end of the 5-year advance ruling period. The assessment period will be extended for the 5 advance ruling years to 8 years, 4 months, and 15 days beyond the end of the first year. You have the right to refuse or limit the extension to a mutually agreed-upon period of time or issue(s). Publication 1035, *Extending the Tax Assessment Period*, provides a more detailed explanation of your rights and the consequences of the choices you make. You may obtain Publication 1035 free of charge from the IRS web site at www.irs.gov or by calling toll-free 1-800-829-3676. Signing this consent will not deprive you of any appeal rights to which you would otherwise be entitled. If you decide not to extend the statute of limitations, you are not eligible for an advance ruling.

Consent Fixing Period of Limitations Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code

For Organization

.....
 (Signature of Officer, Director, Trustee, or other authorized official) **Kristen Fagundes** (Type or print name of signer) (Date)
President
 (Type or print title or authority of signer)

For IRS Use Only

.....
 IRS Director, Exempt Organizations (Date)

b Request for Definitive Ruling: Check this box if you have completed one tax year of at least 8 full months and you are requesting a definitive ruling. To confirm your public support status, answer line 6b(i) if you checked box g in line 5 above. Answer line 6b(ii) if you checked box h in line 5 above. If you checked box i in line 5 above, answer both lines 6b(i) and (ii).

- (i) (a) Enter 2% of line 8, column (e) on Part IX-A. Statement of Revenues and Expenses. _____
- (b) Attach a list showing the name and amount contributed by each person, company, or organization whose gifts totaled more than the 2% amount. If the answer is "None," check this box.
- (ii) (a) For each year amounts are included on lines 1, 2, and 9 of Part IX-A. Statement of Revenues and Expenses, attach a list showing the name of and amount received from each **disqualified person**. If the answer is "None," check this box.
- (b) For each year amounts are included on line 9 of Part IX-A. Statement of Revenues and Expenses, attach a list showing the name of and amount received from each payer, other than a disqualified person, whose payments were more than the larger of (1) 1% of line 10, Part IX-A. Statement of Revenues and Expenses, or (2) \$5,000. If the answer is "None," check this box.

7 Did you receive any unusual grants during any of the years shown on Part IX-A. Statement of Revenues and Expenses? If "Yes," attach a list including the name of the contributor, the date and amount of the grant, a brief description of the grant, and explain why it is unusual. Yes No

Part XI User Fee Information

You must include a user fee payment with this application. It will not be processed without your paid user fee. If your average annual gross receipts have exceeded or will exceed \$10,000 annually over a 4-year period, you must submit payment of \$750. If your gross receipts have not exceeded or will not exceed \$10,000 annually over a 4-year period, the required user fee payment is \$300. See instructions for Part XI, for a definition of **gross receipts** over a 4-year period. Your check or money order must be made payable to the United States Treasury. *User fees are subject to change. Check our website at www.irs.gov and type "User Fee" in the keyword box, or call Customer Account Services at 1-877-829-5500 for current information.*

- 1 Have your annual gross receipts averaged or are they expected to average not more than \$10,000? **Yes** **No**
 If "Yes," check the box on line 2 and enclose a user fee payment of \$300 (Subject to change—see above).
 If "No," check the box on line 3 and enclose a user fee payment of \$750 (Subject to change—see above).
- 2 Check the box if you have enclosed the reduced user fee payment of \$300 (Subject to change).
- 3 Check the box if you have enclosed the user fee payment of \$750 (Subject to change).

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

Please Sign Here



(Signature of Officer, Director, Trustee, or other authorized official)

Kristen Fagundes

(Type or print name of signer)

(Date)

Secretary

(Type or print title or authority of signer)

Reminder: Send the completed Form 1023 Checklist with your filled-in-application.

Power of Attorney and Declaration of Representative

OMB No. 1545-0150

For IRS Use Only

Received by: _____

Name _____

Telephone _____

Function _____

Date / /

▶ Type or print. ▶ See the separate instructions.

Part I Power of Attorney

Caution: A separate Form 2848 should be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address EL NIDO PARENT TEACHER CLUB, INC. 161 East El Nido Road El Nido, CA 95317	Taxpayer identification number(s) <p style="text-align: center;">46-1989424</p> Daytime telephone number 209-777-0808 Plan number (if applicable)
---	---

hereby appoints 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 Sharon E. Rucker, Esq. Law Office of Sharon E. Williams 736 W. 18th Street, Merced, CA 95340 Check if to be sent notices and communications <input checked="" type="checkbox"/>	CAF No. 9005-92616R PTIN 77-6211463 Telephone No. 209-722-6532 Fax No. 209-388-9840 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Check if to be sent notices and communications <input type="checkbox"/>	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Check if to be sent notices and communications <input type="checkbox"/>	CAF No. _____ PTIN _____ 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 before the Internal Revenue Service for the following matters:

3 Matters

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, etc.) (see instructions for line 3)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions for line 3)
apply for tax exemption status	1023	2012-present

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. Unless otherwise provided below, the representatives generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I 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 representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate box(es) below are checked, the representative(s) is (are) not authorized to execute a request for disclosure of tax returns or return information to a third party, substitute another representative or add additional representatives, or sign certain tax returns.

Disclosure to third parties; Substitute or add representative(s); Signing a return; _____

Other acts authorized: _____ (see instructions for more information)

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. A registered tax return preparer may only represent taxpayers to the extent provided in section 10.3(f) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (level k) authority is limited (for example, they may only practice under the supervision of another practitioner).

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

6 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 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.**

7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, the husband and wife must each file a separate power of attorney even if the same representative(s) is (are) being appointed. 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 TO THE TAXPAYER.

Signature	Date	President Title (if applicable)
Kristen Fagundes	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	El Nido Parent Teacher Club, Inc.
Print Name	PIN Number	Print name of taxpayer from line 1 if other than individual


Part II Declaration of Representative

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 Circular 230 (31 CFR, Part 10), as amended, concerning practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the 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 Circular 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 (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-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 Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. **See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.**
 - i Registered Tax Return Preparer—registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. **See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.**
 - k Student Attorney or CPA—receives permission to practice before the IRS by virtue of his/her status as a law, business, or accounting student working in LITC or STCP under section 10.7(d) of Circular 230. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN LINE 2 ABOVE. See the instructions for Part II.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the Instructions for Part II for more information.

Designation—Insert above letter (a-r)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable). See instructions for Part II for more information.	Signature	Date
a	CA	172206		10/18/13