



## CITY COUNCIL ACTION REPORT

Date                    October 9, 2006

TO:                     Phillip L. Nelson, City Manager

FROM:                 Tonni L. Bartholomew, City Clerk

SUBJECT:             Request for Recognition as a Nonprofit Organization Status from Richard K. Gauthier, President – Christmas in Action of Oakland County, Inc.

### Background:

- Attached is a request from Richard K. Gauthier, President of Troy's Christmas in Action of Oakland County, Inc., seeking recognition as a nonprofit organization status for the purpose of obtaining a charitable gaming license to conduct fundraising events and/or raffles every year to raise the funds necessary to fund their annual workday activities. It has been City Management's practice to support the approval of such requests.

### Financial Considerations:

- There are no financial considerations associated with this item.

### Legal Considerations:

- There are no legal considerations associated with this item.

### Policy Considerations:

- There are no policy considerations associated with this item.

### Options:

- It is recommended that Troy City Council approve the proposed resolution to approve the request from Richard K. Gauthier, President of Christmas in Action of Oakland County, Inc., asking that they be recognized as a nonprofit organization operating in the community for the purpose of obtaining a charitable gaming license.



# Christmas in Action

Oakland County, MI

*"Neighbors helping Neighbors"*

P.O. Box 300324 • Waterford, MI • 48330-0324 • ph 248/618-7433 • fax 248/674-4097 • www.ciaoaklandcounty.org



**Honorary Advisors**  
Norma Okonski  
*Oakland County President*

**Board of Directors**

Judy Brueher  
*Troy People Concerned*

Paula Fleming  
*ProForma*

Wade Fleming  
*ProForma*

Lenore Janman  
*Woodside Bible Church*

Suzanne Latham  
*Baker Middle School*

Vicki Richardson  
*City of Troy*

Greg Wolf  
*Century 21*

**President**  
Richard K. Gauthier  
*Troy Postmaster*

**Secretary**  
Cindy Stewart  
*City of Troy*

**Treasurer**  
Kimberlee Pope  
*TCF Bank*

October 2, 2006

Dear Mayor Schilling & the Troy City Council:

We would like to introduce you to Christmas in Action of Oakland County. Back In 1973 Bobby Trimble challenged his Sunday School class to go out and help their area's low-income and handicapped seniors with home repairs. Believing it was their way of completing mission-work at-home. From those early days Christmas in Action has spread across the country.

Launched in 1996, with determination and pride, Christmas in Action of Oakland County has been completing Free Home Repairs for low-income and handicapped seniors the last Saturday each April. Volunteers work side-by-side and install new roofs, furnaces, hot water heaters, paint, complete endless plumbing repairs, repair faulty electrical and install handicap ramps **all at no cost to the low-income, handicapped senior**. To accomplish this mission we rely on local businesses, community groups, churches and individuals to provide the financial, material and volunteer support each year to make Christmas in Action a reality.

As people live longer there is a tremendous number of low-income and handicapped seniors' eager to age in their own homes. One of four elderly Americans today are "shelter-poor" meaning they cannot afford the basic human necessities after paying housing costs. Every year Christmas in Action volunteers restore dignity and safety by allowing seniors to remain in their home. The impact of Christmas in Action is immeasurable, neighborhoods are improved and unnecessary and costly institutionalizations are avoided. Nellie, an 80-year-old widow and handicapped recipient, summed up Christmas in Action, "This is Love in Action."

Unfortunately, we all live in communities that have the same problem. Seniors in need is everyone's problem; but together as partners we can be part of the solution. Christmas in Action is a partnership with the municipality, churches, civic groups and schools. Not only are we improving the quality of life for seniors we are rebuilding and bringing hope to the entire community.

Sincerely,

Richard K. Gauthier, President - Troy  
Christmas in Action of Oakland County, Inc.



Christmas in Action is 501(c)(3) Non-Profit Building Hope through Community Partnerships and Volunteerism

**Our Mission**  
*Volunteers provide the FREE home repairs that enable low-income and handicapped seniors to safely remain in their homes.*

**City of Troy**  
**City Clerk's Office**  
**500 West Big Beaver**  
**Troy, Michigan 48084**  
**(248) 524-3331**  
**www.troymi.net/clerks**



(Send Application & Remittance to Above Address)

**APPLICATION FOR CHARITABLE SOLICITATION PERMIT – FUND RAISING**

File the following information with the City Clerk's Office at least **21 days** prior to the time permit is desired.  
TIME SPAN FOR PERMIT NOT TO EXCEED NINETY (90) DAYS.

Date Filed \_\_\_\_\_

Name of Organization Christmas in Action of Oakland Phone 248.618.7433

County, Inc.

Local Address P.O. Box 300324, Waterford, MI 48330-0324  
City State Zip

Home Office, if Different \_\_\_\_\_  
City State Zip

Name of Parent Organization Christmas in Action of Oakland County, Inc.

Address P.O. Box 300324, Waterford, MI 48330-0324  
Street City State Zip

**Local Representatives/Officers of Organization**

Rick Gauthier, Troy President 1325 Scott Lk Rd, Waterford, MI 48329  
Name Title Phone

Cindy Stewart, Troy Vice President  
Name Title Phone

Paula Fleming  
Name Title Phone

**Person in Direct Charge of Solicitations:**

Name Rick Gauthier Title President  
Street Address 1325 Scott Lake Road, Waterford, MI Phone 248.431.0838  
City/State/Zip \_\_\_\_\_

How are Funds Solicited? Donations from churches, letters and civic groups

Locations	Dates	Times

To what purpose will you put these funds? To purchase supplies for volunteers to complete FREE Home Repairs for low-income and handicapped senior homeowners in Troy.

What is the requested amount for contribution? \$1.00 to \$10,000.00

Type of Organization:  Religious  Health  Social  Educational  
 Professional  Fraternal  Other Non-profit-volunteers

Are you incorporated by the State?  Yes  No  
Have you registered with the Department of Commerce?  Yes  No  
Have you registered with Assumed Names, County Division?  Yes  No  
Have you registered with the Attorney General's Office, Charitable Trust Division?  Yes  No  
Are you on file with the Internal Revenue Service as being Tax Exempt?  Yes  No

If any of the above questions are checked as yes, please provide us with copies of the forms and permits involved.

YOU MUST ATTACH COPIES OF THE FOLLOWING:

**Financial statement of your organization for the past year. Include all fund raising events.**

I hereby certify that the foregoing information is complete and true.

\_\_\_\_\_  
Applicant's Signature

**DATE FORWARDED TO POLICE DEPARTMENT FOR INFORMATION** \_\_\_\_\_

Department	
Police	

Date License Issued by City Clerk's Office \_\_\_\_\_

This is page 2 of a 2 page Application – Please make sure all three (3) pages are complete and returned to the Clerk's Office for processing.



MAR 26 2003

Date:

Employer Identification Number:

DLN: \_\_\_\_\_

Contact Person:

BRENDA WILKINS

ID# \_\_\_\_\_

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

June 30

Foundation Status Classification:

509(a)(1)

Advance Ruling Period Begins:

December 12, 2002

Advance Ruling Period Ends:

June 30, 2006

Addendum Applies:

No

COPY

CHRISTMAS IN ACTION OF OAKLAND  
COUNTY INC  
C/O KARL HAISER  
610 E GRAND BLANC RD  
GRAND BLANC, MI 48439-0000

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make

Letter 1045 (DO/CG)

3/31/03



JENNIFER M. GRANHOLM  
GOVERNOR

STATE OF MICHIGAN  
BUREAU OF STATE LOTTERY  
LANSING



GARY C. PETERS  
COMMISSIONER

**LOCAL CIVIC ORGANIZATION QUALIFICATION INFORMATION**

**Please allow at least 4 weeks for the qualification process.**

If the organization has never submitted qualifying information as a local civic organization, the following information shall be submitted prior to being approved to conduct a bingo, millionaire party, raffle, charity game, or numeral game.

1. A signed and dated copy of the organization's current bylaws or constitution.
2. A complete copy of the organization's Articles of Incorporation that have been filed with the Corporations and Securities Bureau, if the organization is incorporated.
3. A copy of the letter from the IRS stating the organization is exempt from federal tax under IRS code 501(c)3  

OR

copies of one bank statement per year for the previous five years, excluding the current year.
4. A provision in the bylaws, constitution, or Articles of Incorporation that states should the organization dissolve, all assets, and real and personal property will revert:
  - A. If exempt under 501(c)3, to another 501(c)3 organization.
  - B. If not exempt under 501(c)3, to the local government.
5. A receipt and expenditure statement for the last two years. If expenditures were made to individuals, explain the nature of these expenditures.
6. A copy of a resolution passed by the local body of government stating the organization is a recognized nonprofit organization in the community (sample format attached).
7. A provision in the bylaws, constitution, or Articles of Incorporation indicating the organization will remain nonprofit forever.

Additional information may be requested after the initial documents submitted have been reviewed. If you have any questions or need further assistance, please call our office at (517) 335-5780.

Act 382 of the Public Acts of 1972, as amended, defines a local civic organization as an organization "not for pecuniary profit and not affiliated with a state or national organization, which is recognized by resolution adopted by the city in which the organization conducts its principal activities, whose constitution, charter, articles of incorporation, or bylaws contain a provision for the perpetuation of the organization as a nonprofit organization whose entire assets are pledged to charitable purposes, and whose constitution, charter, articles of incorporation, or bylaws contain a provision that all assets, real property, and personal property shall revert to the benefit of the city government upon dissolution of the organization."

BSL-CG-1453(R5/04)



Charitable Gaming Division  
 Box 30023, Lansing, MI 48909  
 OVERNIGHT DELIVERY:  
 101 E. Hillsdale, Lansing MI 48933  
 (517) 335-5780  
 www.michigan.gov/cg

## LOCAL GOVERNING BODY RESOLUTION FOR CHARITABLE GAMING LICENSES

(Required by MCL 432.103(9))

At a \_\_\_\_\_ meeting of the \_\_\_\_\_  
REGULAR OR SPECIAL TOWNSHIP, CITY, OR VILLAGE COUNCIL/BOARD

called to order by \_\_\_\_\_ on \_\_\_\_\_  
DATE

at \_\_\_\_\_ a.m./p.m. the following resolution was offered:  
TIME

Moved by \_\_\_\_\_ and supported by \_\_\_\_\_

that the request from \_\_\_\_\_ of \_\_\_\_\_,  
NAME OF ORGANIZATION CITY

county of \_\_\_\_\_, asking that they be recognized as a  
COUNTY NAME

nonprofit organization operating in the community for the purpose of obtaining a charitable

gaming license, be considered for \_\_\_\_\_.  
APPROVAL/DISAPPROVAL

**APPROVAL**

**DISAPPROVAL**

Yeas: \_\_\_\_\_

Yeas: \_\_\_\_\_

Nays: \_\_\_\_\_

Nays: \_\_\_\_\_

Absent: \_\_\_\_\_

Absent: \_\_\_\_\_

I hereby certify that the foregoing is a true and complete copy of a resolution offered and

adopted by the \_\_\_\_\_ at a \_\_\_\_\_  
TOWNSHIP, CITY, OR VILLAGE COUNCIL/BOARD REGULAR OR SPECIAL

meeting held on \_\_\_\_\_  
DATE

SIGNED: \_\_\_\_\_  
TOWNSHIP, CITY, OR VILLAGE CLERK

\_\_\_\_\_  
PRINTED NAME AND TITLE

\_\_\_\_\_  
ADDRESS

COMPLETION: Required.  
 PENALTY: Possible denial of application.

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

OMB No. 1545-0056  
 To be used with  
 Form 1023. Submit  
 in duplicate.

(See instructions on reverse side.)

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period,

..... CHRISTMAS IN ACTION OF OAKLAND COUNTY, INC. ....  
 (Exact legal name of organization as shown in organizing document)

..... 5200 CIVIC CENTER DRIVE, WATERFORD, MI 48329-3773 .....  
 (Number, street, city or town, state, and ZIP code)

and the  
 District Director of  
 Internal Revenue, or  
 Assistant Commissioner  
 (Employee Plans and  
 Exempt Organizations).

consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year ..... 6/30/2003 .....  
 (Month, day, and year)

Name of organization (as shown in organizing document)	Date
CHRISTMAS IN ACTION OF OAKLAND COUNTY, INC.	✓ 12/03/02
Officer or trustee having authority to sign/ Signature ✓ <i>Karl Hauser</i>	Type or print name and title ✓ KARL HAUSER JR CPA

**For IRS use only**

District Director or Assistant Commissioner (Employee Plans and Exempt Organizations)	Date
Steven T. Miller	3/25/2003

By *Lee D. Cogburn, EO Group Manager*

For Paperwork Reduction Act Notice, see page 7 of the Form 1023 Instructions. (HTA)

**FITZPATRICK FINANCIAL SERVICES, INC.**  
**4625 West Walton Boulevard**  
**Waterford, MI 48329**  
**248-673-3578**

February 2, 2006

**CONFIDENTIAL**

Christmas in Action of Oakland  
c/o Fitzpatrick Financial Services  
4625 W. Walton  
Waterford, MI 48329

Dear Norma J. Okonski:

We have prepared the enclosed returns from information provided by you without verification or audit. We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements. Attached to each return is an instruction sheet for signing and filing. Please follow those instructions carefully.

Also enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions, or if we can be of assistance in any way, please call.

Sincerely,

*Lori L. Miller, CPA*  
FITZPATRICK FINANCIAL SERVICES, INC.

## Filing Instructions

**Christmas in Action of Oakland  
c/o Fitzpatrick Financial Services**

**Exempt Organization Tax Return**

**Taxable Year Ended June 30, 2005**

**Date Due:** February 15, 2006

**Remittance:** None is required. Your Form 990 for the tax year ended 6/30/05 shows no balance due. The return should be signed and dated on Page 6 by an officer representing the organization.

**Mail To:** Internal Revenue Service Center  
Ogden, UT 84201-0027

If a private delivery service is used, mail to:  
OSPC  
1973 N. Rulon White Blvd.  
Ogden, UT 84404

**Other:** Initial and date the copy of the return, and retain it for your records.

# Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

**2004**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

For the 2004 calendar year, or tax year beginning **7/01/04**, and ending **6/30/05**

Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	<b>C Name of organization</b> <b>CHRISTMAS IN ACTION OF OAKLAND</b> <b>C/O FITZPATRICK FINANCIAL SERVICES</b> Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>4625 W. WALTON</b> City or town, state or country, and ZIP + 4 <b>WATERFORD MI 48329</b>	<b>D Employer identification no.</b> [REDACTED] <b>E Telephone number</b> _____ <b>F Accounting method:</b> <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____
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Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

H and I are not applicable to section 527 organizations.

H(a) Is this a group return for affiliates?  Yes  No  
 H(b) If "Yes," enter number of affiliates ▶ \_\_\_\_\_  
 H(c) Are all affiliates included?  Yes  No  
 (If "No," att. a list. See instr.)  
 H(d) Is this a separate return filed by an organization covered by a group ruling?  Yes  No  
**I Group Exemption Number** ▶ \_\_\_\_\_  
**M Check**  if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

**G Website:** ▶ N/A

**J Organization type**  
 (check only one)  501(c) ( **3** ) (insert no.)  4947(a)(1) or  527

**K Check here**  if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. **Some states require a complete return.**

**L Gross receipts:** Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **114,272**

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 18 of the instructions.)**

<b>R</b> <b>e</b> <b>v</b> <b>e</b> <b>n</b> <b>u</b> <b>e</b>	<b>1</b>	Contributions, gifts, grants, and similar amounts received:			
	<b>a</b>	Direct public support	1a	55,958	
	<b>b</b>	Indirect public support	1b		
	<b>c</b>	Government contributions (grants)	1c		
	<b>d</b>	Total (add lines 1a through 1c) (cash \$ <b>50,449</b> noncash \$ <b>5,509</b> )	1d	55,958	
	<b>2</b>	Program service revenue including government fees and contracts (from Part VII, line 93)	2		
	<b>3</b>	Membership dues and assessments	3		
	<b>4</b>	Interest on savings and temporary cash investments	4		
	<b>5</b>	Dividends and interest from securities	5		
	<b>6a</b>	Gross rents	6a		
	<b>b</b>	Less: rental expenses	6b		
	<b>c</b>	Net rental income or (loss) (subtract line 6b from line 6a)	6c		
<b>7</b>	Other investment income (describe _____)	7			
<b>R</b> <b>e</b> <b>v</b> <b>e</b> <b>n</b> <b>u</b> <b>e</b>	<b>8a</b>	Gross amount from sales of assets other than inventory	(A) Securities	(B) Other	
		8a			
		8b			
		8c			
<b>d</b>	Net gain or (loss) (combine line 8c, columns (A) and (B))	8d			
<b>R</b> <b>e</b> <b>v</b> <b>e</b> <b>n</b> <b>u</b> <b>e</b>	<b>9</b>	Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>			
		<b>a</b>	Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a	58,314
		<b>b</b>	Less: direct expenses other than fundraising expenses	9b	26,337
<b>c</b>	Net income or (loss) from special events (subtract line 9b from line 9a)	9c	31,977		
<b>R</b> <b>e</b> <b>v</b> <b>e</b> <b>n</b> <b>u</b> <b>e</b>	<b>10a</b>	Gross sales of inventory, less returns and allowances	10a		
		<b>b</b>	Less: cost of goods sold	10b	
		<b>c</b>	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c	
<b>11</b>	Other revenue (from Part VII, line 103)	11			
<b>12</b>	<b>Total revenue</b> (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	87,935		
<b>E</b> <b>x</b> <b>p</b> <b>e</b> <b>n</b> <b>s</b> <b>e</b> <b>s</b>	<b>13</b>	Program services (from line 44, column (B))	13	50,897	
	<b>14</b>	Management and general (from line 44, column (C))	14	18,772	
	<b>15</b>	Fundraising (from line 44, column (D))	15	6,773	
	<b>16</b>	Payments to affiliates (attach schedule)	16		
	<b>17</b>	<b>Total expenses</b> (add lines 16 and 44, column (A))	17	76,442	
<b>A</b> <b>s</b> <b>s</b> <b>e</b> <b>t</b> <b>s</b>	<b>18</b>	Excess or (deficit) for the year (subtract line 17 from line 12)	18	11,493	
	<b>19</b>	Net assets or fund balances at beginning of year (from line 73, column (A))	19	23,758	
	<b>20</b>	Other changes in net assets or fund balances (attach explanation)	20		
	<b>21</b>	<b>Net assets or fund balances at end of year</b> (combine lines 18, 19, and 20)	21	35,251	

Statement of

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations

Functional Expenses

and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See page 22 of the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.

Table with 5 columns: (A) Total, (B) Program services, (C) Management and general, (D) Fundraising. Rows include items like 'Grants and allocations', 'Specific assistance to individuals', 'Benefits paid to or for members', etc., with a total of 76,442 in column (A).

Joint Costs. Check [ ] if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? [ ] Yes [X] No

If "Yes," enter (i) the aggregate amount of these joint costs \$ ; (ii) the amount allocated to Program services \$ ; (iii) the amount allocated to Management and general \$ ; and (iv) the amount allocated to Fundraising \$

Part III Statement of Program Service Accomplishments (See page 25 of the instructions.)

Table for Program Service Accomplishments with 2 columns: Description and Program Service Expenses. Row 'a' describes home repairs for 37 families with an expense of 50,897.

f Total of Program Service Expenses (should equal line 44, column (B), Program services) 50,897

**CHRISTMAS IN ACTION OF OAKLAND**

**Balance Sheets (See page 25 of the instructions.)**

Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A)		(B)
		Beginning of year		End of year
45	Cash-non-interest-bearing	23,758	45	35,251
46	Savings and temporary cash investments		46	
47a	Accounts receivable	47a		
b	Less: allowance for doubtful accounts	47b	47c	
48a	Pledges receivable	48a		
b	Less: allowance for doubtful accounts	48b	48c	
49	Grants receivable		49	
50	Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
51a	Other notes and loans receivable (attach schedule)	51a		
b	Less: allowance for doubtful accounts	51b	51c	
52	Inventories for sale or use		52	
53	Prepaid expenses and deferred charges		53	
54	Investments-securities <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54	
55a	Investments-land, buildings, and equipment: basis	55a		
b	Less: accumulated depreciation (attach schedule)	55b	55c	
56	Investments-other (attach schedule)		56	
57a	Land, buildings, and equipment: basis	57a		
b	Less: accumulated depreciation (attach schedule)	57b	57c	
58	Other assets (describe )		58	
59	<b>Total assets (add lines 45 through 58) (must equal line 74)</b>	<b>23,758</b>	<b>59</b>	<b>35,251</b>
60	Accounts payable and accrued expenses		60	
61	Grants payable		61	
62	Deferred revenue		62	
63	Loans from officers, directors, trustees, and key employees (attach schedule)		63	
64a	Tax-exempt bond liabilities (attach schedule)		64a	
b	Mortgages and other notes payable (attach schedule)		64b	
65	Other liabilities (describe )		65	
66	<b>Total liabilities (add lines 60 through 65)</b>	<b>0</b>	<b>66</b>	<b>0</b>
<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.</b>				
67	Unrestricted	23,758	67	35,251
68	Temporarily restricted		68	
69	Permanently restricted		69	
<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.</b>				
70	Capital stock, trust principal, or current funds		70	
71	Paid-in or capital surplus, or land, building, and equipment fund		71	
72	Retained earnings, endowment, accumulated income, or other funds		72	
73	<b>Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)</b>	<b>23,758</b>	<b>73</b>	<b>35,251</b>
74	<b>Total liabilities and net assets / fund balances (add lines 66 and 73)</b>	<b>23,758</b>	<b>74</b>	<b>35,251</b>

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.



CHRISTMAS IN ACTION OF OAKLAND

Other Information (See page 28 of the instructions.)

organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of activity

Table with columns Yes, No and rows 76, 77, 78a, 78b, 79, 80a, 80b, 81a, 81b, 82a, 82b, 83a, 83b, 84a, 84b, 85a, 85b, 85c, 85d, 85e, 85f, 85g, 85h, 86a, 86b, 87a, 87b, 88, 89a, 89b, 90a, 90b, 91, 92

Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.

Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?

If "Yes," has it filed a tax return on Form 990-T for this year?

Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement

Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?

If "Yes," enter the name of the organization and check whether it is exempt or nonexempt.

Enter direct and indirect political expenditures. See line 81 instructions

Did the organization file Form 1120-POL for this year?

Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?

If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)

Did the organization comply with the public inspection requirements for returns and exemption applications?

Did the organization comply with the disclosure requirements relating to quid pro quo contributions?

Did the organization solicit any contributions or gifts that were not tax deductible?

If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?

501(c)(4), (5), or (6) organizations. Were substantially all dues nondeductible by members?

Did the organization make only in-house lobbying expenditures of \$2,000 or less?

If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.

Dues, assessments, and similar amounts from members

Section 162(e) lobbying and political expenditures

Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices

Taxable amount of lobbying and political expenditures (line 85d less 85e)

Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?

If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?

501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12

Gross receipts, included on line 12, for public use of club facilities

501(c)(12) orgs. Enter: a Gross income from members or shareholders

Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)

At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX

501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 0; section 4912 0; section 4955 0

501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction

Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958

Enter: Amount of tax on line 89c, above, reimbursed by the organization

List the states with which a copy of this return is filed NONE

Number of employees employed in the pay period that includes March 12, 2004 (See instructions.) 0

The books are in care of FITPATRICK FINANCIAL SERV Telephone no. 248-673-3578

Located at WATERFORD, MI ZIP + 4 48329

Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here and enter the amount of tax-exempt interest received or accrued during the tax year 92

Analysis of Income-Producing Activities (See page 33 of the instructions.)

of gross amounts unless otherwise

	Unrelated business income		Excluded by sec. 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
Program service revenue:					
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					31,977
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0		0	31,977
105 Total (add line 104, columns (B), (D), and (E))					31,977

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 34 of the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
N/A	

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 34 of the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 34 of the instructions.)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  Yes  No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  Yes  No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature of officer: *Norma J. Okonski* Date: 2/7/06

Type or print name and title: **NORMA J. OKONSKI, PRESIDENT**

Paid Preparer's Use Only

Preparer's signature: *Joe L. Miller, CPA* Date: 2/02/06

Check if self-employed:

Preparer's SSN or PTIN: [REDACTED]

Firm's name (or yours if self-employed), address, and ZIP + 4: **FITZPATRICK FINANCIAL SERVICES, INC. 4625 WEST WALTON BOULEVARD WATERFORD, MI 48329**

EIN: [REDACTED]

Phone no.: **248-673-3578**

### Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

OMB No. 1545-0047

990-EZ

2004

#### Supplementary Information-(See separate instructions.)

▶ MUST be completed by the above organizations and attached to their Form 990 or 990-EZ

the Treasury  
Department Service

a organization

Employer identification number

ISTMAS IN ACTION OF OAKLAND



FITZPATRICK FINANCIAL SERVICES

#### Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees (See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to empl. ben. plans & deferred comp.	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$50,000 ▶				

#### Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services (See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services ▶		

Statements About Activities (See page 2 of the instructions.)

Yes No

During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities \$ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)

1 X

Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.

2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)

a Sale, exchange, or leasing of property?

2a X

b Lending of money or other extension of credit?

2b X

c Furnishing of goods, services, or facilities?

2c X

d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?

2d X

e Transfer of any part of its income or assets?

2e X

3a Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.)

3a X

b Do you have a section 403(b) annuity plan for your employees?

3b X

4a Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?

4a X

b Do you provide credit counseling, debt management, credit repair, or debt negotiation services?

4b X

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)

The organization is not a private foundation because it is: (Please check only ONE applicable box.)

5 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).

6 A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)

7 A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).

8 A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).

9 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state

10 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the Support Schedule in Part IV-A.)

11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)

11b A community trust. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)

12 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions-subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the Support Schedule in Part IV-A.)

13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See page 5 of the instructions.)

Table with 2 columns: (a) Name(s) of supported organization(s), (b) Line number from above

14 An organization organized and operated to test for public safety. Section 509(a)(4). (See page 5 of the instructions.)

# CHRISTMAS IN ACTION OF OAKLAND

## Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting.

may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Year (or fiscal year beginning in)	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	25,408	23,670	2,550		51,628
Membership fees received					0
Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					0
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975					0
19 Net income from unrelated business activities not included in line 18					0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					0
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets <b>STMT 4</b>	13,274		20,275		33,549
23 Total of lines 15 through 22	38,682	23,670	22,825		85,177
24 Line 23 minus line 17	38,682	23,670	22,825		85,177
25 Enter 1% of line 23	387	237	228		

26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24	26a	1,704
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2000 through 2003 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts	26b	
c Total support for section 509(a)(1) test: Enter line 24, column (e)	26c	85,177
d Add: Amounts from column (e) for lines: 18 _____ 19 _____ 22 <u>33,549</u> 26b _____	26d	33,549
e Public support (line 26c minus line 26d total)	26e	51,628
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))	26f	60.6126%

27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: (2003) \_\_\_\_\_ (2002) \_\_\_\_\_ (2001) \_\_\_\_\_ (2000) \_\_\_\_\_ **N/A**

b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: (2003) \_\_\_\_\_ (2002) \_\_\_\_\_ (2001) \_\_\_\_\_ (2000) \_\_\_\_\_ **N/A**

c Add: Amounts from column (e) for lines: 15 _____ 16 _____ 17 _____ 20 _____ 21 _____	27c	
d Add: Line 27a total _____ and line 27b total _____	27d	
e Public support (line 27c total minus line 27d total)	27e	
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e)	27f	
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))	27g	%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))	27h	%

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2000 through 2003, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

Private School Questionnaire (See page 7 of the instructions.)

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, or governing instrument, or in a resolution of its governing body?

N/A Yes No

29

Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?

30

Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?

31

If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)

Does the organization maintain the following:

- a Records indicating the racial composition of the student body, faculty, and administrative staff?
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?
d Copies of all material used by the organization or on its behalf to solicit contributions?

32a

32b

32c

32d

If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)

Does the organization discriminate by race in any way with respect to:

- a Students' rights or privileges?
b Admissions policies?
c Employment of faculty or administrative staff?
d Scholarships or other financial assistance?
e Educational policies?
f Use of facilities?
g Athletic programs?
h Other extracurricular activities?

33a

33b

33c

33d

33e

33f

33g

33h

If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)

Does the organization receive any financial aid or assistance from a governmental agency?

34a

Has the organization's right to such aid ever been revoked or suspended?

34b

If you answered "Yes" to either 34a or b, please explain using an attached statement.

Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation

35

Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions.)

(To be completed ONLY by an eligible organization that filed Form 5768) N/A

a if the organization belongs to an affiliated group. Check b if you checked "a" and "limited control" provisions apply.

Limits on Lobbying Expenditures

(The term "expenditures" means amounts paid or incurred.)

Table with 3 columns: Line number, Description, (a) Affiliated group totals, (b) To be completed for ALL electing organizations. Rows include Total lobbying expenditures to influence public opinion, Total lobbying expenditures to influence a legislative body, Total exempt purpose expenditures, and Lobbying nontaxable amount.

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.)

See the instructions for lines 45 through 50 on page 11 of the instructions.)

Table with 6 columns: Calendar year (or fiscal year beginning in), (a) 2004, (b) 2003, (c) 2002, (d) 2001, (e) Total. Rows include Lobbying nontaxable amount, Lobbying ceiling amount, Total lobbying expenditures, Grassroots nontaxable amount, Grassroots ceiling amount, and Grassroots lobbying expenditures.

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions.) N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

Table with 3 columns: Yes, No, Amount. Rows include Volunteers, Paid staff or management, Media advertisements, Mailings to members, Publications, Grants to other organizations, Direct contact with legislators, Rallies, demonstrations, seminars, and Total lobbying expenditures.

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.





## Federal Statements

6/30/2005

Statement 1 - Form 990, Part II, Line 43 - Other Functional Expenses

Description	Total Expenses	Program Service	Mgt & General	Fund-Raising
	\$	\$	\$	\$
EXPENSES				
FUNDRAISING	6,773			6,773
ADMINISTRATIVE	4,693		4,693	
ADVERTISING	350		350	
BANK CHARGES	92		92	
LICENSES & FEES	70		70	
MEMBERSHIP FEES	460		460	
VOLUNTEER EXPENSES	5,245	4,819	426	
OFFICE SUPPLIES	2,260	1,205	1,055	
PROMOTIONAL EXPENSES	727		727	
TECHNICAL HOSTING	5,898		5,898	
MISCELLANEOUS	140		140	
INSURANCE	40	40		
TOTAL	\$ 26,748	\$ 6,064	\$ 13,911	\$ 6,773

Statement 2 - Form 990, Part III - Organization's Primary Exempt Purpose

TO RENOVATE SUB-STANDARD HOUSING OF LOW-INCOME ELDERLY  
AND/OR DISABLED HOMEOWNERS WHO ARE PHYSICALLY AND  
FINANCIALLY UNABLE TO PERFORM THE WORK THEMSELVES.

# Federal Statements

## Statement 3 - Form 990, Part V - List of Officers, Directors, Trustees, and Key Employees

Name	Address	City, State, Zip	Title	Average Hours	Compensation	Benefits	Expenses
NORMA J. OKONSKI	5200 CIVIC CENTER DR	WATERFORD MI 48329	PRESIDENT	0	0	0	0
SUE CAMILLERI	5200 CIVIC CENTER DR	WATERFORD MI 48329	VICE PRES	0	0	0	0
DEBBIE BERRY	5200 CIVIC CENTER DR	WATERFORD MI 48329	DIRECTOR	0	0	0	0
PASTOR TONY RANDALPH	5200 CIVIC CENTER DR	WATERFORD MI 48329	DIRECTOR	0	0	0	0
FRAN AMOS	5200 CIVIC CENTER DR	WATERFORD MI 48329	DIRECTOR	0	0	0	0
RICHARD CARTMILL	5200 CIVIC CENTER DR	WATERFORD MI 48329	DIRECTOR	0	0	0	0
LAURIE HARKINS	5200 CIVIC CENTER DR	WATERFORD MI 48329	DIRECTOR	0	0	0	0
SHARON HUNT	5200 CIVIC CENTER DR	WATERFORD MI 48329	DIRECTOR	0	0	0	0
TINA VANDERELZEN	5200 CIVIC CENTER DR	WATERFORD MI 48329	DIRECTOR	0	0	0	0
TONY VANDERMEER	5200 CIVIC CENTER DR	WATERFORD MI 48329	DIRECTOR	0	0	0	0
DARYL TRATE	5200 CIVIC CENTER D	WATERFORD MI 48329	DIRECTOR	0	0	0	0
BEVERLY COPPERSMITH	5200 CIVIC CENTER DRIVE	WATERFORD MI 48329	DIRECTOR	0	0	0	0
DENNIS PITTMAN	5200 CIVIC CENTER DRIVE	WATERFORD MI 48329	DIRECTOR	0	0	0	0
CONNIE MARS	5200 CIVIC CENTER DRIVE	WATERFORD MI 48329	DIRECTOR	0	0	0	0
JEFF DUPUIS	5200 CIVIC CENTER DRIVE	WATERFORD MI 48329	DIRECTOR	0	0	0	0
JOANNA LJOVSHIN	5200 CIVIC CENTER DRIVE	WATERFORD MI 48329	DIRECTOR	0	0	0	0
KENT BARNES	5200 CIVIC CENTER DRIVE	WATERFORD MI 48329	DIRECTOR	0	0	0	0
PHIL LONG	HOLLY MI 48442	HOLLY MI 48442	DIRECTOR	0	0	0	0
	HOLLY MI 48442	HOLLY MI 48442	DIRECTOR	0	0	0	0

# Federal Statements

2/2/2006

## Statement 3 - Form 990, Part V - List of Officers, Directors, Trustees, and Key Employees (continued)

Name	Address	City, State, Zip	Title	Average Hours	Compensation	Benefits	Expenses
PASTOR ED PEDLEY	HOLLY MI 48442	HOLLY MI 48442	DIRECTOR		0	0	0
PAULINE KENNER	HOLLY MI 48442	HOLLY MI 48442	DIRECTOR		0	0	0
KEVIN TERSIGNI	HOLLY MI 48442	HOLLY MI 48442	DIRECTOR		0	0	0
JUDY BLAKEMORE	HOLLY MI 48442	HOLLY MI 48442	DIRECTOR		0	0	0
JOHN BRADLEY	HOLLY MI 48442	HOLLY MI 48442	DIRECTOR		0	0	0
DEBBIE MORSE	HOLLY MI 48442	HOLLY MI 48442	DIRECTOR		0	0	0
DENISE SMITH	HOLLY MI 48442	HOLLY MI 48442	DIRECTOR		0	0	0
MARK CARNEY	HOLLY MI 48442	HOLLY MI 48442	DIRECTOR		0	0	0
LAURA SERIGUCHI	ROCHESTER MI 48307	ROCHESTER MI 48307	PRESIDENT		0	0	0
LINDA DAVIS-KIRKSEY	ROCHESTER MI 48307	ROCHESTER MI 48307	VICE PRES		0	0	0
CHUCK	ROCHESTER MI 48307	ROCHESTER MI 48307	DIRECTOR		0	0	0
KATHRYN LEBLANC	ROCHESTER MI 48307	ROCHESTER MI 48307	DIRECTOR		0	0	0
CINDY LONG	ROCHESTER MI 48307	ROCHESTER MI 48307	DIRECTOR		0	0	0
BOB MACKSTALLER	ROCHESTER MI 48307	ROCHESTER MI 48307	DIRECTOR		0	0	0
DAN DELMASTRO	ROCHESTER MI 48307	ROCHESTER MI 48307	DIRECTOR		0	0	0
M. FLINT CLOUSE	ROCHESTER MI 48307	ROCHESTER MI 48307	DIRECTOR		0	0	0
CHERYL BIDA	ROCHESTER MI 48307	ROCHESTER MI 48307	TREASURER		0	0	0

Federal Statements

FYE: 6/30/2005

Statement 3 - Form 990, Part V - List of Officers, Directors, Trustees, and Key Employees  
(continued)

Name	Address	City, State, Zip	Title	Average Hours	Compensation	Benefits	Expenses
ROB BONDY		CLARKSTON MI 48346	DIRECTOR		0	0	0
ROGER DIEDERICH		CLARKSTON MI 48346	DIRECTOR		0	0	0
STAN GARWOOD		CLARKSTON MI 48346	DIRECTOR		0	0	0
MONICA HEFTY		CLARKSTON MI 48346	DIRECTOR		0	0	0
BEN KRAMER		CLARKSTON MI 48346	DIRECTOR		0	0	0
CARL MATISSE		CLARKSTON MI 48346	DIRECTOR		0	0	0
REBECCA MCGOVERN		CLARKSTON MI 48346	DIRECTOR		0	0	0
DIANE MIDGLEY		CLARKSTON MI 48346	DIRECTOR		0	0	0
NORMA OKONSKI		CLARKSTON MI 48346	DIRECTOR		0	0	0
JOE BENSON		PONTIAC MI	DIRECTOR		0	0	0
DAVE BISKNER		PONTIAC MI	DIRECTOR		0	0	0
ROSE CULPEPPER-JOHNSON		PONTIAC MI	DIRECTOR		0	0	0
BOB DUSHINSKE		PONTIAC MI	DIRECTOR		0	0	0
PORTIA FIELDS-ANDERSON		PONTIAC MI	DIRECTOR		0	0	0
D'ARCY GONZALES		PONTIAC MI	DIRECTOR		0	0	0
TRISH LILE		PONTIAC MI	DIRECTOR		0	0	0
ROB LAVOIE		PONTIAC MI	DIRECTOR		0	0	0

# Federal Statements

FYE: 6/30/2005

2/2/2005

## Statement 3 - Form 990, Part V - List of Officers, Directors, Trustees, and Key Employees (continued)

Name	City, State, Zip	Address	Title	Average Hours	Compensation	Benefits	Expenses
TIM O'BRIEN	PONTIAC MI		DIRECTOR		0	0	0
RICHARD SEAY	PONTIAC MI		DIRECTOR		0	0	0
MIKE WILLIS	PONTIAC MI		DIRECTOR		0	0	0
JASON ABATE	PONTIAC MI		DIRECTOR		0	0	0
BOB PATTON	PONTIAC MI		DIRECTOR		0	0	0
BUTCH FINNEGAN	PONTIAC MI		DIRECTOR		0	0	0

Statement 4 - Schedule A, Part IV-A, Line 22 - Other Income

<u>Description</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
GOLF-OUTING (SPECIAL EVENT)	\$	\$	\$ 20,275	\$
TOTAL	\$ 0	\$ 0	\$ 20,275	\$ 0

# Federal Statements

6/30/2005

## Form 990, Part I, Line 1a - Direct Public Support

<u>Description</u>	<u>Cash</u>	<u>Noncash</u>	<u>Total</u>
GENERAL DONATIONS	\$ 34,796	\$	\$ 34,796
WORKDAY CONTRIBUTIONS	15,653	5,509	21,162
TOTAL	<u>\$ 50,449</u>	<u>\$ 5,509</u>	<u>\$ 55,958</u>

## Federal Statements

6/30/2005

Special Events Direct Expenses

Description	Amount
COLUMN A	\$
GOLF OUTING	
GOLF OUTING EXPENSES	16,551
SUBTOTAL	16,551
COLUMN B	
BLACK-TIE FUNDRAISER	
BLACK-TIE FUNDRAISER EXPENSES	6,470
SUBTOTAL	6,470
COLUMN C	
COMEDY FOR A CAUSE	
COMEDY FOR A CAUSE	790
SUBTOTAL	790
COLUMN OTHERS	
PANCAKE BREAKFAST	
PANCAKE BREAKFAST	333
SUBTOTAL	333
SPAGHETTI DINNER	
SPAGHETTI DINNER	557
SUBTOTAL	557
WINE-TASTING FUNDRAISER	
WINE-TASTING FUNDRAISER	1,636
SUBTOTAL	1,636
SUBTOTAL (OTHERS)	2,526
TOTAL	<u>26,337</u>

DIRECT EXPENSES OTHER THAN FUNDRAISING EXPENSES  
 REPORTED ON FORM 990, PAGE 1, LINE 9B.

**Internal Revenue Service**

Date: September 29, 2006

CHRISTMAS IN ACTION OF OAKLAND COUNTY INC  
% FITZPATRICK FINANCIAL SERVICES  
4625 W WALTON BLVD  
WATERFORD MI 48329-3536

Department of the Treasury  
P. O. Box 2508  
Cincinnati, OH 45201

**Person to Contact:**

Mrs. E. Eckert ID 31-07436  
Customer Service Specialist  
Toll Free Telephone Number:  
877-829-5500  
Federal Identification Number:

██████████  
Advance Ruling Period Ends:  
December 31, 2006

Dear Sir or Madam:

This is in response to your request of September 29, 2006, regarding your organization's tax-exempt status.

In March 2003 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code until the Advance Ruling Period Ending date indicated in the header above.

Within 90 days from the end of the advance ruling period, your organization must submit to us information needed to determine whether it has met the requirements of the applicable support test during the advance ruling period. This information is currently supplied on the Form 8734, *Support Schedule for Advance Ruling Period*.

Contributions to your organization are deductible under section 170 of the Code. Grantors and contributors may rely on the determination that your organization is not a private foundation until 90 days after the end of its advance ruling period. If the organization submits the required information within 90 days, grantors and contributors may continue to rely on the advance determination until the Service makes a final determination of your organization's foundation status.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Jenna K. Skufca, Director, TE/GE  
Customer Account Services

1708403400022

Form **1023**  
Rev. September 2008  
Department of the Treasury  
Internal Revenue Service

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

OMB No. 1545-0047  
If your state is approved,  
this application will be open for  
public inspection.

Read the instructions for each Part carefully.  
**A User Fee must be attached to this application.**  
If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to you.  
**Complete the Procedural Checklist on page 5 of the instructions.**

#### Part I Identification of Applicant

1a Full name of organization (as shown in organizing document) <b>CHRISTMAS IN ACTION OF OAKLAND COUNTY, INC</b>		2 Employer identification number (EIN) (if none, see page 3 of the instructions) <b>[REDACTED]</b>	
1b d/b Name (if applicable) <b>N/A</b>		3 Name and telephone number of person to be contacted if additional information is needed <b>(810) 695-0131 KARL HAISER, CPA</b>	
1c Address (number and street) <b>5200 CIVIC CENTER DRIVE</b>	Room/State	4 Month the annual accounting period ends <b>JUNE</b>	
1d City, town, or post office, state, and ZIP + 4. If you have a foreign address, see Specific Instructions for Part I, page 3. <b>WATERFORD, MI 48328-3773</b>		5 Date incorporated or formed <b>12/01/2002</b>	
1e Web site address <b>www.twp.waterford.mi.us/cia</b>	6 Check here if applying under section: 501(e) <input type="checkbox"/> 501(f) <input type="checkbox"/> 501(k) <input type="checkbox"/> 501(n) <input type="checkbox"/>		
7 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? If "Yes," attach an explanation.		Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
8 Is the organization required to file Form 990 (or Form 990-EZ)? If "No," attach an explanation (see instructions).		N/A <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
9 Has the organization filed Federal income tax returns or exempt organization information returns? If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.		Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>

DEC 24 '02      DEC 26 '02

#### CINCINNATI SERVICE CENTER

10 Check the box for the type of organization. ATTACH A CONFORMED COPY OF THE CORRESPONDING ORGANIZING DOCUMENTS TO THE APPLICATION BEFORE MAILING. (See Specific Instructions, Part I, Line 10, on page 3.) (See Pub. 557, Tax-Exempt Status for Your Organization, for examples of organizational documents.)

- a  Corporation - Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official, also include a copy of the bylaws.
- b  Trust - Attach a copy of the Trust indenture or Agreement, including all appropriate signatures and dates.
- c  Association - Attach a copy of the Articles of Association, Constitution, or other creating document, with a declaration (see instructions) of other evidence the organization was formed by adoption of the document by more than one person, also include a copy of the bylaws.

If the organization is a corporation or an unincorporated association that has adopted bylaws, check here

I declare under the penalties of perjury that the information provided on this application is true and correct, and that the organization included the accompanying schedules and attachments as required by the instructions to this application.

Please Sign Here *L. Thelma / [Signature]*      *CM/ Don Attala / 10/15/02*

**Part II Activities and Operational Information**

1. Provide a detailed narrative description of all the activities of the organization - past, present, and planned. DO NOT MERELY REFER TO OR REPEAT THE LANGUAGE IN THE ORGANIZATIONAL DOCUMENT. List each activity separately in the order of importance based on the relative time and other resources devoted to the activity. Indicate the percentage of time for each activity. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose and how each activity furthers your exempt purpose, (b) when the activity was or will be initiated, and (c) where and by whom the activity will be conducted.

THE ORGANIZATION IS FORMED IN ORDER TO SERVE THE CITIZENS OF OAKLAND COUNTY ON A COMMUNITY BASIS. THE ORGANIZATION IS DEDICATED TO PROVIDING FREE HOME REPAIRS FOR LOW-INCOME, HANDICAPPED AND ELDERLY HOMEOWNERS THROUGHOUT THE COUNTY. THE ORGANIZATION WILL ACCEPT DONATIONS FROM AREA BUSINESSES IN ORDER TO FUND THE ACTIVITIES. VOLUNTEERS EQUIPPED WITH THESE DONATIONS WILL SPEND ONE DAY EVERY YEAR (LAST SATURDAY IN APRIL) INSTALLING NEW ROOFS, FURNACES, HOT WATER HEATERS, BUILDING HANDICAPPED RAMPS, COMPLETING PLUMBING REPAIRS AND UPGRADING FAULTY ELECTRICAL SERVICE IN ORDER TO ALLOW THESE SENIORS TO LIVE IN THEIR HOMES SAFELY.

THESE REPAIRS WILL BE COMPLETED ONLY ON THE LAST SATURDAY IN APRIL EACH YEAR (ONE DAY). THE PLANNING FOR THESE REPAIRS WILL BE CONDUCTED THE REST OF THE YEAR, BUT MAINLY THE THREE MONTHS PRIOR TO THE DAY OF REPAIRS.

APPLICATIONS ARE TAKEN BY PHONE. QUALIFICATIONS TO APPLY FOR REPAIRS ARE: ELDERLY (60 YEARS OR OLDER) OR DISABLED AND MUST BE LOW INCOME (FINANCIALLY UNABLE TO AFFORD REPAIRS). CHRISTMAS IN ACTION MAKE HOME VISITS IN ORDER TO VERIFY APPLICANT'S QUALIFICATIONS AND ASSESS REPAIRS THAT ARE NEEDED. PICTURES OF QUALIFYING HOMES ARE TAKEN AND PACKETS OF NEEDED INFORMATION ARE PUT TOGETHER FOR VOLUNTEERS. VOLUNTEERS ARE MATCHED TO REPAIRS BASED ON SPECIFIC ABILITIES.

CHRISTMAS IN ACTION OF OAKLAND COUNTY, INC. IS AN AFFILIATE OF THE LARGER NATIONAL NONPROFIT ORGANIZATION CHRISTMAS IN ACTION, INC. LOCATED IN MIDLAND, TEXAS AND SHARES IN THE COMMON PURPOSE TO RENOVATE SUB-STANDARD HOUSING OF LOW-INCOME ELDERLY AND/OR DISABLED HOMEOWNERS WHO ARE PHYSICALLY AND FINANCIALLY UNABLE TO PERFORM THE WORK THEMSELVES.

2. What are or will be the organization's sources of financial support? List in order of size: PUBLIC GENERAL AND AREA BUSINESS CONTRIBUTION - UNSPECIFIED NAMES - CASH UNIT OF GOVERNMENT - WATERFORD TOWNSHIP PROVIDES OFFICE SPACE, UTILITIES, PHONE AND CLERICAL STAFF VOLUNTEERS - CRAFTSMEN, PLUMBERS, PAINTERS, CARPENTERS, ELECTRICIANS. RAW MATERIALS - ALL DONATED

3. Describe the organization's fundraising program, both actual and planned, and explain to what extent it has been put into effect. Include details of fundraising activities such as special fund-raising, formation of fundraising committees, use of volunteers or professional fundraisers, etc. Attach representative copies of solicitations for financial support.

FUNDRAISING ACTIVITIES INCLUDE CALLING THE MAIN LINE TELEPHONE CALLS TO AREA BUSINESSES. VOLUNTEERS ARE ALSO INVOLVED IN DIRECTLY CONTACTING AREA BUSINESSES AND THE GENERAL PUBLIC.

**Part II Activities and Operational Information**

(Continued)

**4 Give the following information about the organization's governing body****a Names, addresses, and titles of officers, directors, trustees, etc.**

NORMA J. OKONSKI, PRESIDENT - 5200 CIVIC CENTER DRIVE, WATERFORD, MI 48329  
 SUE CAMILLERI, VICE PRESIDENT - 5200 CIVIC CENTER DRIVE, WATERFORD, MI 48329  
 DEBBIE BERRY, COUNCIL - 5200 CIVIC CENTER DRIVE, WATERFORD, MI 48329  
 PASTOR TONY RANDALPH, COUNCIL - 5200 CIVIC CENTER DRIVE, WATERFORD, MI 48329

**b Annual Compensation**

NOT DETERMINE  
 AT THIS TIME

**c Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials?**Yes No 

If "Yes," name those persons and explain the basis of their selection or appointment.

**d Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons"? (See Specific Instructions, Part II, Line 4d, on page 3.)**Yes No 

If "Yes," explain.

**5 Does the organization control or is it controlled by any other organization?**Yes No 

Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors?

Yes No 

If either of these questions is answered "Yes," explain.

**6 Does or will the organization directly or indirectly engage in any of the following transactions with any political organization or other exempt organization (other than 501(c)(3) organization): (a) grants, (b) purchases or sales of assets, (c) rental of facilities or equipment, (d) loans or loan guarantees, (e) reimbursement arrangements, (f) performance of services, membership, or fundraising solicitations, or (g) sharing of facilities, equipment, mailing lists or other assets, or paid employees?**Yes No 

If "Yes," explain fully and identify the other organizations involved.

**7 Is the organization financially accountable to any other organization?**Yes No 

If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted.

**Part II Activities and Operational Information**

(Continued)

- 8 What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain their status, what additional steps remain to be completed, and when such final steps will be taken. If "None," indicate "N/A."  
 "NONE" AT THIS TIME

- 9 Will the organization be the beneficiary of tax-exempt bond financing within the next 2 years? Yes  No

- 10a Will any of the organization's facilities or operations be managed by another organization or individual under a contractual agreement? Yes  No

- b Is the organization a party to any leases? Yes  No

If either of these questions is answered "Yes," attach a copy of the contracts and explain the relationship between the applicant and the other parties.

- 11 Is the organization a membership organization? Yes  No

If "Yes," complete the following:

- a Describe the organization's membership requirements, and attach a schedule of membership fees and dues.

N/A

- b Describe the organization's present and proposed efforts to attract members and attach a copy of any descriptive literature or promotional material used for this purpose.

N/A

- c What benefits do (or will) the members receive in exchange for their payment of dues?

N/A

- 12a If the organization provides benefits, services, or products, are the recipients required, or will they be required, to pay for them?  N/A Yes  No

If "Yes," explain how the charges are determined, and attach a copy of the current fee schedule.

- b Does or will the organization limit its benefits, services, or products to specific individuals or classes of individuals?  N/A Yes  No

If "Yes," explain how the recipients or beneficiaries are or will be selected.

ELDERLY OR HANDICAPPED

MUST BE LOW-INCOME (FINANCIALLY UNABLE TO AFFORD REPAIRS)

- 13 Does or will the organization attempt to influence legislation? Yes  No

If "Yes," explain. Also, give an estimate of the percentage of the organization's time and funds that it devotes or plans to devote to this activity.

- 14 Does or will the organization intervene in any way in political campaigns, including the publication or distribution of statements? Yes  No

If "Yes," explain fully.

**Part III Technical Requirements**

1. Are you filing Form 1023 within 15 months from the end of the month in which your organization was created or formed? Yes  No

If you answer "Yes," do not answer questions on lines 2 through 7.

2. If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate box and proceed to question 7.

Exceptions - You are not required to file an exemption application within 15 months if the organization:

- a. is a church, interchurch organization of local units of a church, a convention or association of churches, or an integrated auxiliary of a church. See Specific Instructions, Line 2a, on page 4.
- b. is not a private foundation and normally has gross receipts of not more than \$5,000 in each tax year; or
- c. is a subordinate organization covered by a group exemption letter, but only if the parent or supervisory organization timely submitted a notice covering the subordinate.

3. If the organization does not meet any of the exceptions on line 2 above, are you filing Form 1023 within 27 months from the end of the month in which the organization was created or formed? Yes  No

If "Yes," your organization qualifies under Regulation section 301.9100-2, for an automatic 12-month extension of the 15-month filing requirement. Do not answer questions 4 through 6.

If "No," answer question 4.

4. If you answer "No" to question 3, does the organization wish to request an extension of time to apply under the "reasonable action and good faith" and the "no prejudice to the interest of the government" requirements of Regulations section 301.9100-3? Yes  No

If "Yes," give the reasons for not filing this application within the 27-month period described in question 3. See Specific Instructions, Part III, Line 4, before completing this item. Do not answer questions 5 and 6.

If "No," answer questions 5 and 6.

5. If you answer "No" to question 4, your organization's qualification as a section 501(c)(3) organization can be recognized only from the date this application is filed with your key District Director. Therefore, do you want us to consider the application as a request for recognition of exemption as a section 501(c)(3) organization from the date the application is received and not retroactively to the date the organization was created or formed? Yes  No

6. If you answer "Yes" to the question on line 5 above and wish to request recognition of section 501(c)(4) status for the period beginning with the date the organization was formed and ending with the date the Form 1023 application was received (the effective date of the organization's section 501(c)(3) status)  check here and attach a completed page 1 of Form 1024 to this application.

**Part III Technical Requirements**

(Continued)

**7** Is the organization a private foundation?

- Yes (Answer question 8.)
- No (Answer question 9 and proceed as instructed.)

**8** If you answer "Yes" to the question on line 7, does the organization claim to be a private operating foundation?

- Yes (Complete Schedule E)
- No

After answering question 8 on this line, go to line 14 on page 7.

**9** If you answer "No" to the question on line 7, indicate the public charity classification the organization is requesting by checking the box below that most appropriately applies.**THE ORGANIZATION IS NOT A PRIVATE FOUNDATION BECAUSE IT QUALIFIES:**

- |   |   |  |
|---|---|--|
| a | <input type="checkbox"/> As a church or a convention or association of churches<br>(CHURCHES MUST COMPLETE SCHEDULE A)  | Sections 509(a)(1)<br>and 170(b)(1)(A)(i)                          |
| b | <input type="checkbox"/> As a school (MUST COMPLETE SCHEDULE B)   | Sections 509(a)(1)<br>and 170(b)(1)(A)(ii)                         |
| c | <input type="checkbox"/> As a hospital or a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital (These organizations, except for hospital service organizations, MUST COMPLETE SCHEDULE C.)                                     | Sections 509(a)(1)<br>and 170(b)(1)(A)(iii)                        |
| d | <input type="checkbox"/> As a governmental unit described in section 170(c)(1).   | Sections 509(a)(1)<br>and 170(b)(1)(A)(iv)                         |
| e | <input type="checkbox"/> As being operated solely for the benefit of, or in connection with, one or more of the organizations described in a through d, g, h, or i (MUST COMPLETE SCHEDULE D.)  | Section 509(a)(3)  |
| f | <input type="checkbox"/> As being organized and operated exclusively for testing for public safety.   | Section 509(a)(4)  |
| g | <input type="checkbox"/> As being operated for the benefit of a college or university that is owned or operated by a governmental unit.   | Section 509(a)(1)<br>and 170(b)(1)(A)(iv)                          |
| h | <input checked="" type="checkbox"/> As receiving a substantial part of its support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public.  | Sections 509(a)(1)<br>and 170(b)(1)(A)(vi)                         |
| i | <input type="checkbox"/> As normally receiving not more than one-third of its support from gross investment income and more than one-third of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions) | Section 509(a)(2)  |
| j | <input type="checkbox"/> The organization is a publicly supported organization but is not sure whether it meets the public support test of block h or block i. The organization would like the IRS to decide the proper classification.   | Sections 509(a)(1) and<br>170(b)(1)(A)(vi) or<br>Section 509(a)(2) |

If you checked one of the boxes a through f in question 9, go to question 14.

If you checked box g in question 9, go to questions 11 and 12.

If you checked box h, i, or j in question 9, go to question 10.

**Part III Technical Requirements** (Continued)

10 If you checked box h, i, or j on line 9, has the organization completed a tax year of at least 3 months?

Yes - Indicate whether you are requesting:

A definitive ruling (Answer questions on lines 11 through 14.)

An advance ruling (Answer questions on lines 11 and 14 and attach two Forms 872-C completed and signed.)

No - You must request an advance ruling by completing and signing two Forms 872-C and attaching them to the application.

11 If the organization received any unusual grants during any of the tax years shown in Part IV-A, Statement of Revenue and Expenses, attach a list for each year showing the name of the contributor, the date and the amount of the grant, and a brief description of the nature of the grant.  
N/A

12 If you are requesting a definitive ruling under section 170(b)(1)(A)(iv) or (vi), check here  and

a Enter 2% of line 8, col. (a), total, of Part IV-A 4,500

b Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts, grants, contributions, etc., were more than the amount entered on line 12a.

13 If you are requesting a definitive ruling under section 509(a)(2), check here  and

a For each of the years included on lines 1, 2, and 3 of Part IV-A, attach a list showing the name of and amount received from each "disqualified person." (For a definition of "disqualified person," see Specific Instructions, Part II, Line 4d, on pg 3.)

b For each of the years included on line 9 of Part IV-A, attach a list showing the name of and amount received from each payer (other than a "disqualified person") whose payments to the organization were more than \$5,000. For this purpose, "payer" includes, but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any governmental agency or bureau.

14 Indicate if your organization is one of the following. If so, complete the required schedule. (Submit only those schedules that apply to your organization. Do not submit blank schedules.)

	Yes	No	If "Yes," complete Schedule:
Is the organization a church?		X	A
Is the organization, or any part of it, a school?		X	B
Is the organization, or any part of it, a hospital or medical research organization?		X	C
Is the organization a section 509(a)(3) supporting organization?		X	D
Is the organization a private operating foundation?		X	E
Is the organization, or any part of it, a home for the aged or handicapped?		X	F
Is the organization, or any part of it, a child care organization?		X	G
Does the organization provide or administer any scholarship benefits, student aid, etc.?		X	H
Has the organization taken over, or will it take over, the facilities of a "for profit" institution?		X	I

**Part IV Financial Data**

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

**A. Statement of Revenue and Expenses**

Revenue	Current tax	3 prior tax years or proposed budget for 2 years			(*) TOTAL
	year	(a) From	(b)	(c)	
		to	6/30/2003	6/30/2004	
1 Gifts, grants, and contributions received (not including unusual grants)		N/A	60,000	135,000	195,000
2 Membership fees received					0
3 Gross investment income (see instructions)					0
4 Net income from organization's unrelated business activities not included on line 3					0
5 Tax revenues levied for and either paid to or spent on behalf of the organization					0
6 Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge)			15,000	15,000	30,000
7 Other income (not including gain or loss from sale of capital assets) (attach schedule)					0
8 Total (add lines 1 through 7)	0		75,000	150,000	0
9 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513 (include related cost of sales on line 22)					225,000
10 Total (add lines 8 and 9)	0		75,000	150,000	0
11 Gain or loss from sale of capital assets (att. sch.)					225,000
12 Unusual grants					0
13 Total revenue (add lines 10 through 12)	0		75,000	150,000	0
<b>Expenses</b>					225,000
14 Fundraising expense			5,000	7,000	
15 Contributions, gifts, grants, and similar amounts paid (attach schedule)					
16 Disbursements to or for benefit of members (attach schedule)					
17 Compensation of officers, directors, and trustees (attach schedule)					
18 Other salaries and wages					
19 Interest					
20 Occupancy (rent, utilities, etc.)					
21 Depreciation and depletion					
22 Other (attach sch.)			67,500	142,500	
23 Total expenses (add lines 14 through 22)	0		72,500	149,500	0
24 Excess of revenue over expenses (line 13 minus line 23)	0		2,500	500	0

## Part IV Financial Data (Continued)

## B. Balance Sheet (at the end of the period shown)

Current tax year  
ESTIMATED  
6/30/2003

Assets		
1	Cash	1 2,500
2	Accounts receivable, net	2
3	Inventories	3
4	Bonds and notes receivable (attach schedule)	4
5	Corporate stocks (attach schedule)	5
6	Mortgage loans (attach schedule)	6
7	Other investments (attach schedule)	7
8	Depreciable and depletable assets (attach schedule)	8
9	Land	9
10	Other assets (attach schedule)	10
11	Total assets (add lines 1 through 10)	11 2,500
Liabilities		
12	Accounts payable	12
13	Contributions, gifts, grants, etc., payable	13
14	Mortgages and notes payable (attach schedule)	14
15	Other liabilities (attach schedule)	15
16	Total liabilities (add lines 12 through 15)	16 0
Fund Balances or Net Assets		
17	Total fund balances or net assets	17 2,500
18	Total liabilities and fund balances or net assets (add line 16 and line 17)	18 2,500

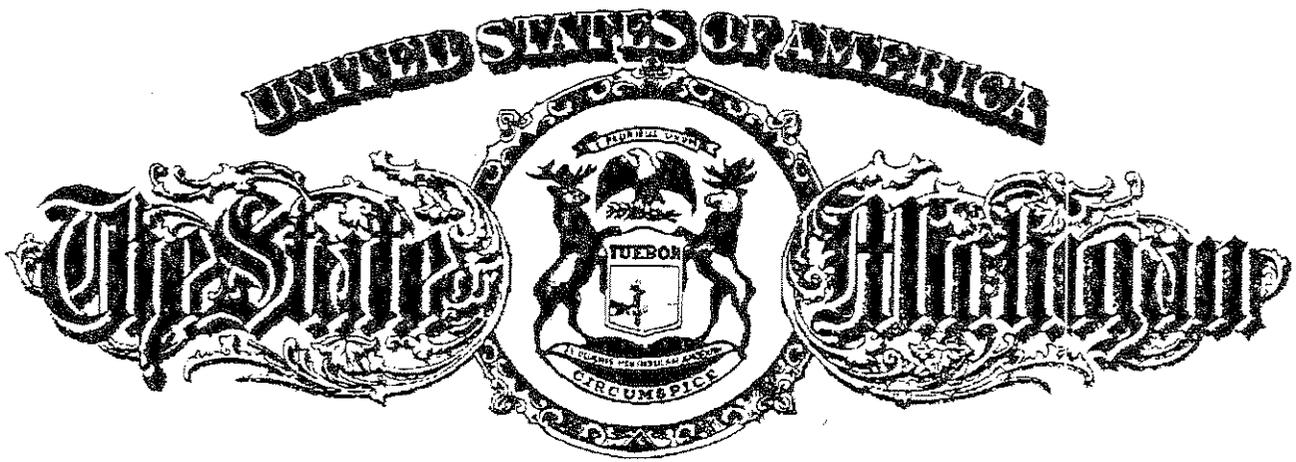
If there has been any substantial change in any aspect of the organization's financial activities since the end of the period shown above, check the box and attach a detailed explanation

1023, PAGE 8 - LINE 22(c) (OTHER EXPENSES)

	Total:	
1 OFFICE SUPPLIES	1	7,000
2 LEGAL AND ACCOUNTING	2	8,000
3 MATERIALS AND SUPPLIES FOR REPAIRS (NONPROFIT MISSION / PURPOSE)	3	125,000
4 FILING FEES AND MISC	4	500
5 BROCHURES AND ADVERTISING	5	3,000
6 POSTAGE	6	1,000
7	7	
8	8	

1023, PAGE 88 - LINE 22(b) (OTHER EXPENSES)

	Total:	
1 OFFICE SUPPLIES	1	7,000
2 LEGAL AND ACCOUNTING	2	8,000
3 MATERIALS AND SUPPLIES FOR REPAIRS (NONPROFIT MISSION / PURPOSE)	3	50,000
4 FILING FEES	4	500
5 BROCHURES AND ADVERTISMENT	5	3,000
6 POSTAGE	6	1,000
7	7	
8	8	



Michigan Department of Consumer and Industry Services

Lansing, Michigan

*This is to Certify that the annexed copy has been compared by me with the record on file in this Department and that the same is a true copy thereof.*

*This certificate is in due form, made by me as the proper officer, and is entitled to have full faith and credit given it in every court and office within the United States.*



*In testimony whereof, I have hereunto set my hand, in the City of Lansing, this 10th day of February, 2004*

*Andrew G. Smith* Director

Bureau of Commercial Services

Sent by Facsimile Transmission

770289

Use space below for additional Articles or for continuation of previous Articles. Please identify any Article being continued or added. Attach additional pages if needed.

I, (We), the incorporator(s) sign my (our) name(s) this 11 day of November, 2002.

Norma Chenier


<b>MICHIGAN DEPARTMENT OF CONSUMER &amp; INDUSTRY SERVICES BUREAU OF COMMERCIAL SERVICES</b>	
Date Received <b>NOV 26 2002</b>	(FOR BUREAU USE ONLY)  Trans# 75-5372-1 11/21/02 Chk# 1121 Amt: \$20.00 TO: KARL HAISER CPA  <b>FILED</b> <b>DEC 12 2002</b>  Michigan BUREAU OF COMMERCIAL SERVICES  EFFECTIVE DATE:
This document is effective on the date filed, unless a subsequent effective date within 90 days after received date is stated in the document.	
Name KARL HAISER, CPA, PC	
Address 610 EAST GRAND BLANC RD	
City GRAND BLANC, MI 48439	State MI
Zip Code 48439	

Document will be returned to the name and address you enter above. If left blank document will be mailed to the registered office.

780-593

**ARTICLES OF INCORPORATION**  
**For use by Domestic Nonprofit Corporations**  
 (Please read information and instructions on the last page)

Pursuant to the provisions of Act 162, Public Acts of 1982, the undersigned corporation executes the following Articles:

**ARTICLE I**

The name of the corporation is: **CHRISTMAS IN ACTION OF OAKLAND COUNTY, INC.**

**ARTICLE II**

The purpose or purposes for which the corporation is organized are:  
 ORGANIZED EXCLUSIVELY FOR CHARITABLE PURPOSES WITHIN THE MEANING OF 501(c)(3) OF THE IRC. MORE SPECIFICALLY TO ORGANIZE, SPONSOR AND FUND HOME IMPROVEMENTS FOR LOW-INCOME SENIOR CITIZENS AND HANDICAPPED OWNERS WHO QUALIFY FOR SUCH ASSISTANCE BY THE STANDARDS AND QUALIFICATIONS SET BY THE BOARD OF DIRECTORS.

**ARTICLE III**

1. The corporation is organized upon a NONSTOCK basis.  
 (Stock or Nonstock)

2. If organized on a stock basis, the total number of shares which the corporation has authority to issue is N/A. If the shares are, or are to be, divided into classes, the designation of each class, the number of shares in each class, and the relative rights, preferences and limitations of the shares of each class are as follows:  
N/A

*[Handwritten initials]*



ATTN: CHRISTMAS IN ACTION OF OAKLAND

FROM: csdirfax

DATE: February 10, 2004

SUBJECT: Request for copies or certificates

JOB: 6412

ATTACH:

This Fax Originated From a Biscom 'Faxcom'.

MEMO:.....

Michigan Department of Consumer & Industry Services  
Bureau of Commercial Services, Corporation Division  
6546 Mercantile Way/P.O. Box 30054  
Lansing, Michigan 48909

Telephone: (517) 241-6470

I N V O I C E

Invoice: 770289      Date: 02/10/2004      \*\*\*\* FAX \*\*\*\*

NORMA OKONSKI  
CHRISTMAS IN ACTION OF OAKLAND  
PO BOX 300324  
WATERFORD                      MI 483300324

Phone:                      248 674 6228

ID	DESCRIPTION	QTY	PG/CH
780593	CHRISTMAS IN ACTION OF OAKLAND COUNTY, INC.		
	Documents certified	1	10
	Original articles only	1	3
	Sub-Total:		\$16.00
	Order Total:		\$16.00
	Expedited Service Charge:		\$ .00
	REMIT THIS AMOUNT:		\$16.00

\*\*\*\*\*  
RETURN YOUR PAYMENT, in U.S. dollars, payable to State of Michigan with a copy of this \*  
Statement and include invoice number on your check or money order. \*  
\*  
If your order is incorrect, contact this agency immediately at the above address, \*  
or call (517)241-6470 or fax your concerns to (517)241-0538. \*  
\*  
MCL 450.1131, MCL 450.4104(5), and MCL 449.48 provide: A photostatic, micrographic, \*  
photographic, optical disc media, or other reproduced copy certified by the administrator, \*  
which may be sent by facsimile transmission, shall be considered an original for all \*  
purposes and is admissible in evidence in like manner as an original. \*  
\*\*\*\*\*

# Power of Attorney and Declaration of Representative

OMB No. 1545-0047  
Use of this form is optional. See instructions on the reverse side of this form for details.

Part 1. Power of Attorney (Appointing)

1. Taxpayer's name (Last, First, Middle Initial) and date this form was signed	2. Taxpayer's address	3. Social Security number	4. Email or designation for file
	MARITANA J. L. L. OF CREATIVE QUALITY INC 10000 W. CENTER DR MONTICELLO WA 99021-2277	360-726-2224	

Part 2. Representative's name (Last, First, Middle Initial) and date this form was signed

1. Name and address	2. Social Security number	3. Title
MARSHALL, CPA 217 EAST CRAWFORD BLVD CRANFORD, NJ 07003		Tax Preparer
Name and address	4. CPA No.	5. Telephone No.
MARSHALL, CPA 217 EAST CRAWFORD BLVD CRANFORD, NJ 07003		973-685-3137
Name and address	6. CPA No.	7. Telephone No.
		973-685-4449
	8. Fax No.	
	9. Fax No.	
	10. Fax No.	
	11. Fax No.	
	12. Fax No.	

Part 3. Tax Matters (Indicate the type of tax, agency, employment, foreign, etc.)

Type of tax, agency, employment, foreign, etc.	13. Taxpayer's number (OMB No. 1545-0047)	14. Date of filing

15. (a) Applicable for Recognition	16. Yes	17. No

Part 4. Specific use not recorded on Part 3 (Check box) (If the power of attorney is for a specific use not recorded on Part 3, check this box. See the instructions for line 4. Specific uses not recorded on Part 3:

18. Check this box if the representative is authorized to receive and accept confidential tax information and to perform any and all activities that may require federal respect, in the tax matter, with respect to the authority to sign any agreements, consents, or other documents. The authority does not include the power to make a refund check (see the instructions for line 18) or to make a payment, the authority to execute a request for a tax return, or a consent to disclose tax information, unless specifically and/or based on the power to sign certain returns. See the instructions for line 18 for more details.

19. List any specific additions or deletions to the authority otherwise authorized in this power of attorney:

Note: In general, an authorized preparer of tax returns may not disclose confidential tax information. See Revenue Procedure 2013-17, 2013-1 CB 182, for more information.

Note: This form is not valid unless the preparer is not permitted to disclose confidential tax information. If the preparer is not permitted to disclose confidential tax information, the preparer must sign the separate instructions for this form.

20. Sign and print name of taxpayer (Last, First, Middle Initial) and date this form was signed. BUT NOT TO ENDORSE. Taxpayer's name and date of signing: \_\_\_\_\_ and for the name of the representative below.

21. Sign and print name of representative (Last, First, Middle Initial) and date this form was signed. Representative's name and date of signing: \_\_\_\_\_

7. Notices and communications - Original notices and other written communications will be sent to you and to the first representative listed on Form 2 to receive if a original, and yourself a copy, of such notices or communications. Check the box:
- a. If you want the first representative listed on Form 2 to receive if a original, and yourself a copy, of such notices or communications, check this box.
  - b. If you want the notices and communications sent to you, check this box.
  - c. If you want notices and communications sent to your representative, check this box.
8. Power of attorney - If you are signing this form, you are giving your representative a power of attorney. If you do not want to revoke a power of attorney, you must attach a copy of any power of attorney you want to remain in effect.
9. Signature of taxpayer - The tax return contains a declaration that the taxpayer is the person who is authorized to sign the return. If signed by a corporate officer, partner, or other person, the signature must be in the name of the taxpayer. If not signed and dated, this power of attorney will be returned.

\_\_\_\_\_  
 Signature  
 \_\_\_\_\_  
 Date  
 \_\_\_\_\_  
 Title (if applicable)

\_\_\_\_\_  
 Signature  
 \_\_\_\_\_  
 Date  
 \_\_\_\_\_  
 Title (if applicable)

Part II Declaration of Representative

Under penalty of perjury, I declare that I am the taxpayer or authorized representative of the taxpayer as shown on the return, and I am not a partner, partner, or partner in a partnership, as defined in the Internal Revenue Code.

- a. I am not a partner, partner, or partner in a partnership, as defined in the Internal Revenue Code.
- b. I am aware of regulations contained in Treasury Department Circular 583 (31 CFR, Part 101), as amended, regarding the practice of attorneys, certified public accountants, enrolled agents, and other persons.
- c. I am authorized to represent the taxpayer(s) mentioned in Part I for the conditions specified there, and
- d. I am one of the following:
  - a. Partner in a partnership, as defined in the Internal Revenue Code.
  - 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 regulations of Treasury Department Circular No. 583.
  - d. Officer or partner in a firm.
  - e. Full-time employee (a) or full-time employee of the taxpayer.
  - f. Family Member - a member of the taxpayer's immediate family, i.e., spouse, parent, child, brother, or sister.
  - g. Member of a professional organization, as defined in the Department of Education and Employment Security, or a professional organization, as defined in the Department of Education and Employment Security, or a professional organization, as defined in the Department of Education and Employment Security.
  - h. Licensed Public Representative - an individual term preparer under section 1074(b) of the Internal Revenue Code.

IF THIS DECLARATION OF AUTHORITY IS NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.

Signature	Signature	Date	Date
_____	_____	_____	_____
_____	_____	_____	_____

**BYLAWS**  
**OF**  
**CHRISTMAS IN ACTION OF OAKLAND COUNTY, INC.**  
(a Michigan Non-Profit Corporation)

**ARTICLE I**  
**TYPE AND PURPOSE OF CORPORATION**

**Section 1 - Type of Corporation.** The Corporation is a non-profit, non-stock Corporation organized and incorporated on a directorship basis under the laws of the State of Michigan.

**Section 2 - Purpose.** This Corporation is organized exclusively for charitable purposes within the meaning of §501(c)(3) of the Internal Revenue Code, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under § 501 (c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code. Within these limitations, the specific purposes of the Corporation are to organize, sponsor, and fund home improvements for low-income senior citizen and handicapped owners who qualify for such assistance by the standards and qualifications set by the Board of Directors, and other related nonprofit civic events, for participating municipalities in Oakland County, Michigan.

**Section 3 Limitations on Activities.** No part of the net earnings of the Corporation shall inure to the benefit of, or be distributable to, its directors, officers, or other private persons, except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered, materials purchased, and payments and distributions made to further achieve the purposes set forth in Article I. No substantial part of the activities of the Corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the Corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office. Notwithstanding any other provision of these Articles, the Corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under section 501 (c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or (b) by a corporation, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

**Section 4 Distribution of Assets upon Dissolution.** Upon the dissolution of the Corporation, after paying or providing for payment of all of the liabilities of the Corporation, the Corporation's assets shall be distributed for one or more exempt purposes within the meaning of § 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or the local government of participating member communities, for a public purpose related to the purposes set forth in Article I.

Any such assets not so disposed of shall be distributed by the circuit court of the county in which the principal office of the Corporation is then located exclusively for such purposes, or to such other organization or organizations as said court shall determine to be organized and operated exclusively for such purposes.

**Section 5. Equal Rights.** The Corporation shall conduct its business and affairs without discrimination on the basis of race, color, sex, religious affiliation, or national or ethnic origin.

## **ARTICLE II MEMBERS**

**Section 1. Members.** The Corporation shall have no members.

## **ARTICLE III PARTICIPATING MUNICIPALITIES**

**Section 1. Composition of Corporation.** The Corporation shall be composed of Oakland County municipalities that have expressed in writing a commitment to fully participate in achieving the purposes of the Corporation within their municipality, in accordance with the participation requirements and standards adopted by the Board of Directors.

**Section 2. Role of Participating Municipalities.** Each municipality that has committed to participating in the Corporation is expected to maintain an active role in conducting the affairs of the Corporation within its municipal boundaries, including promotion of the purposes, recruiting volunteers and sponsors, and raising funds.

**Section 3. Fundraising.** The Corporation shall establish within its bank account a separate sub-account for each participating municipality to deposit funds and donations raised to achieve the purposes of the Corporation within its municipal boundaries. Such funds raised by each participating municipality shall be for the exclusive use of achieving the purposes of the Corporation within its municipal boundaries, except for any percentage established by the Board of Directors to be used annually by the Corporation for the administration of the main organization.

**Section 4. Probation and Removal.** If at any time a municipality fails to consistently meet the standards of full participation as established in writing by the Board of Directors, the Board of Directors shall notify the municipality in writing of a probationary period not to exceed one calendar year in length. During such probationary period, the municipality may redeem its participating status by complying with the participation requirements and standards adopted by the Board of Directors. If a municipality does not successfully achieve the participation requirements during the probationary period, the Board of Directors shall notify the municipality of its removal as a participating municipality. All funds

remaining in the subaccount of the removed municipality shall be distributed equally among the remaining participating municipality subaccounts.

#### **ARTICLE IV OFFICES**

**Section 1 Principal Office.** The principal office of the Corporation shall be located at such place within Oakland County, Michigan as the Board of Directors may determine from time to time.

**Section 2 Registered Office.** The registered office of the corporation may be the same as the principal office of the corporation, but in any event must be located in Oakland County, Michigan and be the business office of the registered agent, as required by the Michigan Nonprofit Corporation Act.

**Section 3 Other Offices.** The Board of Directors may establish other business offices at such other places as may be required from time to time.

#### **ARTICLE V BOARD OF DIRECTORS**

**Section 1 General Powers.** The business, property and affairs of the Corporation shall be managed by a Board of Directors.

**Section 2 Number and Term of Office.** There shall be a minimum of seven (7) Directors on the Board of Directors. Additional Directors may be added to reflect the number of participating municipalities if such number of Oakland County municipalities participating in the Corporation exceeds seven.

**Section 3 Initial Appointment of Directors and Terms of Office.** The first Directors of the Corporation shall be appointed by the incorporator of the Corporation, and shall serve for a term of office which ends at the end of the day on December 31, 2003. The starting date of each of these terms of office shall be the date of incorporation of the Corporation. Each of these initial directors shall also serve until his/her successor has been duly elected and qualified, or until his/her death, resignation or removal.

**Section 4 Subsequent Elections of Directors and Terms of Office.** All subsequent Directors of the Corporation shall be elected by a majority vote of the other Directors then in office, and each of these subsequent Directors shall serve for a term of one (1) year, and until his/her successor has been duly elected and qualified, or until his/her death, resignation or removal.

**Section 5 No Limit on Number of Terms.** There is no limit on the number of terms of office that a Director may be elected or re-elected to serve as a Director of the Corporation.

**Section 6 Removal.** Any Director may be removed from office at any time, with or without cause, by a majority vote of the other Directors then in office.

**Section 7 Resignation.** Any director may resign at any time by providing written notice of such resignation to the Corporation. The resignation will be effective on receipt of the notice or at a later time designated in the notice.

**Section 8 Vacancies.** Any vacancy on the Board of Directors may be filled by appointment made by a majority of the remaining Directors then in office. If because of death, resignation, or other cause, the Corporation has no Directors in office, the circuit court of the county where the Corporation's principal place of business is located may appoint one (1) Director for the Corporation. This Director shall then fill the other vacancies on the Board of Directors as otherwise provided in these Bylaws.

**Section 9 Annual Meeting.** An annual meeting of the Board of Directors of the Corporation shall be held during the month of October of each year, at such date, time, and place, inside or outside the State of Michigan, as is determined by the Board of Directors, commencing with the year 2003. If the annual meeting is not held at that date and time, the Board shall cause the meeting to be held as soon thereafter as is convenient. If no specific time or place for the annual meeting of the Board of Directors has been determined by the Board, such time and place may be determined by the Chairman of the Corporation. At such meeting, the Directors shall present the annual report for the Corporation for the preceding fiscal year, elect the officers of the Corporation for the coming year, and shall transact such other business as has properly been brought before the meeting. The annual report of the Corporation shall include the Corporation's profit/loss income statement for the immediately preceding fiscal year, as well as a statement of assets and liabilities, and net worth of the Corporation as of the end of the immediately preceding fiscal year, and such other information as may be required by law.

**Section 10 Special Meetings.** Special meetings of the Board of Directors of the Corporation shall be held whenever called by the Chairman or any two (2) Directors, at such time and place as may be specified in the notice of meeting.

**Section 11 Notice of Meetings.** Notice of the time and place of each annual and special meeting of the Board of Directors shall be given in writing to each Director at least three (3) business days prior to the date of holding the meeting. Written notice shall be deemed duly given when the same has been deposited in the United States mail, with postage fully prepaid, and addressed to the recipient at the address designated by such person for the purpose of notice, or if none has been designated by such person, at that person's last known address. Written notice shall also be deemed given if given by email or fax at the most recent email address or fax number, respectively, of the Director which is known to the Corporation. Neither the business to be transacted at, nor the purpose of, any annual or special meeting of the Board of Directors need be specified in the notice of such meeting. Notice may be waived as provided in these Bylaws or by law.

**Section 12 Waiver of Notice.** Notice of the time, place and purposes of any meeting of the Board of Directors may be waived by telegram or other writing either before or after such meeting has been held. The presence of a Director at a meeting shall constitute waiver of notice, except where the Director attends the meeting for the express purposes of objecting at the beginning of the meeting to the transaction of any business because the meeting was not lawfully called or convened.

**Section 13 Electronic Meetings of the Board.** Directors may participate in a meeting of the Board of Directors through the use of a conference telephone call or similar communications equipment by which all persons participating in the meeting can hear each other, provided that all participants in the meeting are knowledgeable about, or are advised of, the use of such equipment and that the names of all participants in the conference are disclosed to all the participants. Participation in a meeting pursuant to this section shall constitute presence in person at such meeting of the Board.

**Section 14 Quorum of Directors; Voting; Adjournment.** A majority of the total number of Directors then in office, who are physically present or who have given their written proxy to a person who is physically present at the meeting, shall constitute a quorum for the transaction of business at any meeting of the Board of Directors. Whenever a Director shall vote by proxy, this proxy shall be in writing and signed by the Director, and shall be available for inspection by any Director at the meeting and filed with the Secretary of the Corporation. If a quorum shall not be present at any meeting of the Board of Directors, the Directors present may adjourn the meeting from time to time without notice other than announcement at the meeting, until a quorum shall be present. Except as otherwise provided in the Articles of Incorporation or these Bylaws, the vote of a majority of the Directors present at a meeting where a quorum is present shall be the act of the Board of Directors.

**Section 15 Action by Unanimous Consent Without Meeting.** Unless otherwise restricted by the Articles of Incorporation or these Bylaws, any action required or permitted to be taken at any meeting of the Board of Directors, or committee thereof, may be taken without a meeting, if prior to such action being effective a written consent is signed by all Directors and such written consent is filed with the minutes of the meetings of the Board or committee, respectively. The consent shall have the same effect as a vote of the Board or committee for all purposes.

**Section 16 Dissents.** A Director who is present at a meeting of the Board of Directors at which action on a corporate matter is taken is presumed to have concurred in that action unless his or her dissent is entered in the minutes of the meeting or unless he or she files his or her written dissent to the action with the Secretary of the Corporation before or promptly after the adjournment of the meeting. The right to dissent does not apply to a Director who voted in favor of the action. A Director who is absent from a meeting of the Board at which any such action is taken is presumed to have concurred in the action unless he or she files his or her dissent with the Secretary of the Corporation within a reasonable time after he or she has knowledge of the action.

**Section 17 Compensation of Directors.** Each Director shall not be compensated for his/her service as a Director of the Corporation.

**Section 18 Conduct of Meetings.** The Board of Directors may make such rules and regulations governing the conduct of its meetings as it may, in its discretion, determine to be necessary

**Section 19 Committees.** The Board of Directors may designate one (1) or more committees, with each committee to consist of one (1) or more Directors of the Corporation. The Board of Directors may also designate one (1) or more Directors as alternative members of any committee who may replace an absent or disqualified committee member at any meeting of the committee. Any committee so designated, and any member or alternate member thereof, shall serve at the pleasure of the Board of Directors of the Corporation. Any committee so designated may exercise such powers and authority of the Board of Directors as has been delegated to that committee by the Board, provided, however, that no committee shall have the power or authority to:

- Amend the Articles of Incorporation;
- Adopt an agreement of merger or consolidation;
- Recommend to the Board of Directors a dissolution of the Corporation or a revocation of a dissolution;
- Amend the Bylaws of the Corporation;
- Create or fill vacancies in the Board of Directors; or
- Fix compensation of the Directors for serving on the Board or on a committee.

## **ARTICLE VI OFFICERS**

**Section 1 Offices and Term.** The officers of the Corporation shall be a Chairman, a Vice-Chairman, a Secretary, a Treasurer, and such other officers as shall be elected by the Board of Directors. The term of all officers shall be one (1) year and until their successors have been duly elected and qualified, or until their death, resignation, or removal; provided, however, that the first officers of the Corporation shall be elected for the term determined by the Board of Directors.

**Section 2 Resignation.** An officer may resign at any time by providing written notice to the Corporation. Notice of resignation is effective on receipt at a later time designated in the notice

**Section 3 Removal from Office.** Any Director may be removed before the completion of his or her term, with or without cause, by a majority vote of the entire Board of Directors at any regular meeting or special meeting of the Board.

**Section 4 Filling Vacancies.** Any vacancy in the Board of Directors may be filled by appointment made by a majority vote of the entire Board of Directors at any regular or special meeting of the Board

**Section 5 Chairman.** The Chairman shall be responsible for overseeing the implementation of all orders and resolutions of the Board of Directors, the general control and management of the business and affairs of the Corporation, and the general powers of supervision and management usually vested in the chief executive officer of a Corporation, as well as any other power or authority granted to the Chairman by the Board of Directors. The Chairman shall preside at all meetings of the members and the Board of Directors at which he or she is present.

**Section 6 Vice-Chairman.** The Vice-Chairman shall have the power to perform all duties that may be assigned by the Chairman or the Board of Directors. If the Chairman is absent or unable to perform his or her duties, the Vice-Chairman shall perform the Chairman's duties until the Board of Directors directs otherwise.

**Section 7 Secretary.** The Secretary shall (a) keep a record of all meetings of the Board of Directors of the Corporation, (b) be responsible for giving all notices required to be given to Directors, (c) be responsible for the custody (but need not personally keep custody) of the Articles of Incorporation, these Bylaws, and all other corporate records, and (d) in general, shall perform all duties as may from time to time be assigned by the Chairman or the Board of Directors

**Section 8 Treasurer.** The Treasurer shall (a) have charge of the funds and other financial assets of the Corporation, (b) be responsible for seeing that accurate books and records of corporate receipts, disbursements, assets and liabilities are kept, (c) be responsible for all accounts of the Corporation at banks and other financial institutions, (d) be responsible for the preparation and filing of all financial information which is required by law or otherwise, (e) shall present such information to the officers and Board of Directors of the Corporation as is required by law or requested by the Board of Directors, and perform such other duties as may from time to time be assigned by the Chairman or the Board of Directors.

**Section 9 Compensation.** The compensation of the officers, if any, shall be as determined by the Board of Directors of the Corporation, but shall never exceed reasonable compensation for the services rendered.

## ARTICLE VII MULTIPLE OFFICES

**Section 1 Type of Offices.** A person may serve simultaneously in any of the following capacities:

- Member of the Board of Directors;
- Officer of the Corporation;
- Member of any committee established by the Corporation or the Board of Directors;
- Officer of any committee established by the Corporation or the Board of Directors.

**Section 2 Number of Offices.** An officer may hold more than one (1) office simultaneously.

**Section 3 Execution of Documents.** An officer may execute, acknowledge, and/or verify any corporate document or instrument in more than one (1) capacity.

## ARTICLE VIII EXECUTION OF INSTRUMENTS

**Section 1 Execution of Checks and Drafts.** All checks, drafts and orders for payment of money shall be signed in the name of the Corporation, by such officers or agents as the Board of Directors shall from time to time designate for that purpose.

**Section 2 Execution of Contracts and Conveyances.** The Board of Directors shall have power to designate the officers and agents who shall have authority to execute any instrument on behalf of the Corporation. When the execution of any contract, conveyance or other instrument has been authorized without specification of the execution officers, any one of the following: the Chairman, any Vice-Chairmans, the Secretary, or the Treasurer may execute the same on behalf of the Corporation.

## ARTICLE IX FISCAL YEAR

**Section 1 Fiscal Year.** The fiscal year of the Corporation shall be determined by the Board of Directors.

## ARTICLE X INDEMNIFICATION

**Section 1 Indemnification: Third Party Actions.** The Corporation shall indemnify any person who was or is a party, or is threatened to be made a party, to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative, and whether formal or informal, (other than an action by or in the right of the Corporation) by reason of the fact that he or she is or was a Director, officer, employee or agent of the Corporation, or is or was serving at the request of the Corporation as a Director, officer, partner, trustee, employee or agent of another foreign or domestic corporation, business corporation, partnership, joint venture, trust or other enterprise, whether for profit or not for profit, against expenses (including attorneys' fees), judgments, penalties, fines and amounts paid in settlement actually and reasonably incurred by him or her in connection with the action, suit or proceeding if he or she acted in good faith and in a manner he or she reasonably believed to be in or not opposed to the best interest of the Corporation, (and with respect to any criminal action or proceeding if he or she did not have reasonable cause to believe his or her conduct was unlawful). The termination of any action, suit or proceeding by judgment, order, settlement, conviction, or upon a plea of nolo contendere or its equivalent, by itself, shall not create a presumption that the person did not act in good faith and in a manner which he or she

reasonably believed to be in or not opposed to the best interest of the Corporation, and, with respect to any criminal action or proceedings, had reasonable cause to believe that his or her conduct was unlawful.

**Section 2 Indemnification: Actions in the Right of the Corporation.** The Corporation shall indemnify any person who was or is a party, or is threatened to be made a party, to a threatened, pending or completed action or suit by or in the right of the Corporation to procure a judgment in its favor by reason of the fact that he or she is or was a director, officer, employee or agent of the Corporation, or is or was serving at the request of the Corporation as a director, partner, trustee, employee or agent of another foreign or domestic corporation, business corporation, partnership, joint venture, trust or other enterprise, whether for profit or not, against expenses (including actual and reasonable attorneys' fees) and amounts paid in settlement incurred by him or her in connection with the action or suit if he or she acted in good faith and in a manner he or she reasonably believed to be in or not opposed to the best interests of the Corporation. However, indemnification shall not be made for a claim, issue or matter in which such person has been found liable to the Corporation unless and only to the extent that the court in which the action or suit was brought has determined upon application that, despite the adjudication of liability but in view of all circumstances of the case, the person is fairly and reasonably entitled to indemnification for expenses which the court considers proper.

**Section 3 Indemnification: Successful Defense.** To the extent that a Director, officer, employee or agent of a corporation has been successful on the merits or otherwise in defense of an action, suit or proceeding referred to in the above Article IX, Sections 9.01 or 9.02, or in defense of a claim, issue, or matter in the suit, action, or proceeding, he or she shall be indemnified against expenses (including actual and reasonable attorneys' fees) incurred by him or her in connection with said action, suit, or proceeding and in connection with any action, suit, or proceeding brought to enforce the indemnification required by this Section.

**Section 4 Individual Determination.** An indemnification under the above Article IX, Sections 9.01 or 9.02 (unless ordered by a court) shall be made by the Corporation only as authorized in the specific case upon a determination that indemnification of the Director, officer, employee or agent is proper in the circumstances because he or she has met the applicable standard or conduct set forth in said Article IX, Sections 9.01 or 9.02. This determination shall be made in any of the following ways:

- By a majority vote of a quorum of the Board of Directors consisting of Directors who were not parties to the action, suit, or proceeding; or
- If such a quorum is not obtainable, then by a majority vote of committee of Directors who are not parties to the action, suit, or proceeding; or
- By independent legal counsel in a written opinion.

**Section 5 Partial Indemnification.** If a person is entitled to indemnification under the above Article IX, Sections 9.01 or 9.02 for a portion of expenses (including attorneys' fees, judgments, penalties, fines, and amounts paid in settlement), but

not for the total amount thereof, the Corporation shall indemnify the person for the portion of expenses, judgments, penalties, fines, or amounts paid in settlement for which the person is entitled to be indemnified

**Section 6 Method of Payment.** Expenses incurred in defending a civil or criminal action, suit or proceeding described in the above Article IX, Sections 9.01 or 9.02 may be paid by the Corporation in advance of the final disposition of the action, suit or proceeding upon receipt of an undertaking by or on behalf of the director, officer, employee or agent to repay the expenses if it shall ultimately be determined that the person is not entitled to be indemnified by the Corporation. The undertaking shall be by unlimited general obligation of the person on whose behalf advances are made, but need not be secured

**Section 7 Non-Exclusive.** The indemnification and advancement of expenses provided by this Article is not exclusive of other rights to which a person seeking indemnification or advancement of expenses may be entitled under the Articles of Incorporation, these Bylaws, or a contractual agreement. However, the total amount of expenses advanced or indemnified from all sources combined shall not exceed the amount of actual expenses incurred by the person seeking indemnification or advancement of expenses.

The indemnification provided by this section shall continue as to a person who has ceased to be Director, officer, employee or agent, and shall inure to the benefit of the heirs, executors and administrators of such person.

**Section 8 Insurance.** The Corporation may purchase and maintain insurance on behalf of any person who is or was a Director, officer, employee or agent of the Corporation, or is or was serving at the request of the Corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise against any liability asserted against him or her and incurred by him or her in any such capacity, or arising out of his or her status as such, whether or not the Corporation would have the power to indemnify him or her against such liability under the provisions of this Article.

**Section 9 Definition of "Corporation".** For the purposes of this Article, the word "Corporation" includes all constituent corporations absorbed in a consolidation or merger and the resulting surviving corporation or business corporation, so that a person who is or was a Director, officer, employee, or agent of the constituent corporation or is or was serving at the request of the constituent corporation as a director, officer, partner, trustee, employee, or agent of another foreign or domestic corporation, business corporation, partnership, joint venture, trust, or other enterprise, whether for profit or not, shall stand in the same position under the provisions of this Article with respect to the resulting or surviving corporation or business corporation as the person would if the person had served the resulting or surviving corporation or business corporation in the same capacity.

**ARTICLE XI  
SEVERABILITY**

**Section 1 Severability.** Each of the provisions of these Bylaws shall be considered a separate and severable provision so that if any provision is deemed or declared to be invalid or unenforceable, such determination shall have no effect on the validity or enforceability of any of the other provisions.

**Section 2 Preemption of Law.** If a state or federal law makes invalid any of the provisions of these Bylaws, or requires more notice than provided, or creates rights or procedures not provided or inconsistent with these Bylaws, that law or laws shall be applied and shall preempt these Bylaws to that extent, but all other provisions of these Bylaws shall continue in full force and effect.

**ARTICLE XII  
AMENDMENTS**

**Section 1 Voting.** The Board of Directors may, at any meeting, amend, alter, or repeal any of these Bylaws by the affirmative vote of the majority of the number of Directors then constituting the whole Board, or by unanimous vote of all the Directors without such notice, or by a written consent signed by a majority of the number of Directors then constituting the entire Board.

**ARTICLE XIII  
CORPORATE SEAL**

**Section 1 Establishment of Seal.** The Board of Directors shall determine whether or not the Corporation shall have a Corporate Seal, and the form of any such seal.