

Department of the Treasury

**Internal Revenue Service
P. O. Box 2508
Cincinnati, OH 45201**

Person to Contact:

Mrs. Keeney 6865

**Toll Free Telephone Number:
877-829-5500**

Date: December 27, 2015

**DANIEL KASMIERSKI
6127 DONIVAL SQUARE
ALEXANDRIA, VA 22314**

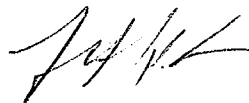
Dear Sir or Madam:

This is in response to your letter November 20, 2015 requesting copies KINGSTREET CATS INC.

Enclosed are the copies you requested.

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

Sincerely,



Jeffrey I. Cooper
Director, Exempt Organizations
Rulings and Agreements

INTERNAL REVENUE SERVICE
P.O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **AUG 07 2003**

King Street Cats
c/o Kimberly R. Kirilenko
4490 Occoquan View Court
Woodbridge, VA 22192

Employer Identification Number:
61-1440813
DLN:
17053062032033
Contact Person:
Linda Daniels ID# 75096
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Foundation Status Classification:
509(a)(1)
Advance Ruling Period Begins:
January 1, 2003
Advance Ruling Ends:
December 31, 2007
Addendum Applies:
No

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 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 a final determination of your foundation status.

Letter 1045 (DO/CG)

If we publish a notice in the Internal Revenue Bulletin stating that we will no longer treat you as a publicly supported organization, grantors and contributors may not rely on this determination after the date we publish the notice. In addition if you lose your status as a publicly supported organization, and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that we had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date he or she acquired knowledge.

If you change your sources of support, your purposes, character, or method of operation, please let us know so we can consider the effect of the change on your exempt status and foundation status. If you amend your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, let us know all changes in your name or address.

As of January 1, 1984, you are liable for social security taxes under the Federal Insurance Contributions Act on amounts of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 42 of the Internal Revenue Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Internal Revenue Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of section 2055, 2106, and 2522 of the Code.

Donors may deduct contributions to you only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, gives guidelines regarding when taxpayers may deduct payments for admission to, or other participation in, fundraising activities for charity.

You are not required to file Form 990, Return of Organization Exempt From Income Tax, if your gross receipts each year are normally \$25,000 or less. If you receive a Form 990 package in mail, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return. Because you will be treated as a public charity for return filing purposes during your entire advance ruling period, you should file Form 990 for each year in your advance ruling period that you exceed the \$25,000 filing threshold even if your sources of support do not satisfy the public support test specified in the heading of this letter.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your

gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,00 shall not exceed \$50,000. This penalty may also be charged if a return is not complete. So be sure your return is complete before you file it.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

The law requires you to make your annual return available for public inspection without charge for three years after the due date of the return. You are also required to make available for public inspection a copy of your exemption application, any supporting documents and this exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copies materials. The law does not require you to provide copies of public inspection documents that are made widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

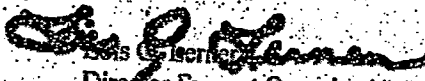
You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, we will assign a number to you and advise you of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If we said in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,


Lois G. Berner
Director Exempt Organizations
Ruling and Agreements

Enclosure(s):
Form 872-C

Form **872-C**

(Rev. September 1999)

Department of the Treasury
Internal Revenue Service

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

(See instructions on reverse side.)

OMB No. 1545-0056

To be used with
Form 1023. Submit
in duplicate.

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,

King Street Cats

(Exact legal name of organization as shown in organizing document)

4490 Occoquan View Court, Woodbridge, VA 22192

(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 **12/31/02**
(Month, day, and year)

| | |
|--|------------------------------|
| Name of organization (as shown in organizing document) | Date |
| King Street Cats | 19 Dec 02 |
| Officer or trustee having authority to sign | Type or print name and title |
| Signature: <i>Kathy O Toole</i> | Kathy O'Toole, Director |

| | |
|---|-------------|
| For IRS use only | Date |
| District Director or Assistant Commissioner (Employee Plans and Exempt Organizations) | DEC 07 2003 |
| <i>[Signature]</i> | |

By: *[Signature]*

For Paperwork Reduction Act of 1995, see the Instructions for Form 1023 Instructions.
Manager, EPI/EO:EO:721

Cat. No. 16905Q

17053062032033

Form **1023**
(Rev. September 1998)
Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0056

Note: If exempt status 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 8 of the instructions.

Identification of Applicant

| | | |
|--|------------|--|
| 1a Full name of organization (as shown in organizing document) King Street Cats | | 2 Employer identification number (EIN) (If none, see page 3 of the Specific Instructions.) |
| 1b c/o Name (if applicable) c/o Kimberly R. Kirilenko | | 3 Month of incorporation 61-1440813 |
| 1c Address (number and street) 4494 Occoquan View Court | Room/Suite | 4 Month of month of incorporation December |
| 1d City, town, or post office, state, and ZIP + 4. If you have a foreign address, see Specific Instructions for Part I, page 3. Woodbridge, VA 22192 | | 5 Date incorporated or formed |
| 1e Web site address | | 6 Check here if applying under section: a <input type="checkbox"/> 501(e) b <input type="checkbox"/> 501(f) c <input type="checkbox"/> 501(k) d <input type="checkbox"/> 501(n) |
| 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. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | |
| 8 Is the organization required to file Form 990 (or Form 990-EZ)? If "No," attach an explanation (see page 3 of the Specific Instructions). <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | |
| 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 Service where filed. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | |

FEB 28 '03

FEB 28 '03

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 for Part I, Line 10, on page 3.) See also Pub. 557 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) or 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 not yet adopted bylaws, check here

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

Please Sign Here

Kathy O'Toole
(Signature)

Kathy O'Toole, Director
(Type or print name and title or authority of signer)

19 Dec 02
(Date)

For Paperwork Reduction Act Notice, see page 7 of the instructions.

Cat. No. 17133K

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.

(Please see Attachment B.)

-
- 2 What are or will be the organization's sources of financial support? List in order of size.

(Please see Attachment B.)

-
- 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 selective mailings, formation of fundraising committees, use of volunteers or professional fundraisers, etc. Attach representative copies of solicitations for financial support.

(Please see Attachment B.)

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.

(Please see Attachment B.)

b Annual compensation
No Director shall receive
compensation for services
in such capacity.

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 for 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.

(Please see Attachment B.)

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 a 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.

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."
N/A

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.

(Please see Attachment B.)

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.

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.

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

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.

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.
While it has no present plans to lobby, should it decide to do so any lobbying will be insubstantial in amount.

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.

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 6 below.
- 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. 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 question 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.

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 question 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 question 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 (CHURCHES MUST COMPLETE SCHEDULE A.) | Sections 509(a)(1) and 170(b)(1)(A)(i) |
| b <input type="checkbox"/> | As a school (MUST COMPLETE SCHEDULE B.) | Sections 509(a)(1) 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) and 170(b)(1)(A)(iii) |
| d <input type="checkbox"/> | As a governmental unit described in section 170(c)(1). | Sections 509(a)(1) and 170(b)(1)(A)(v) |
| 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. | Sections 509(a)(1) and 170(b)(1)(A)(iv) |
| h <input 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) and 170(b)(1)(A)(v) |
| 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 checked="" type="checkbox"/> | The organization is a publicly supported organization but is not sure whether it meets the public support test of h or i. The organization would like the IRS to decide the proper classification. | Sections 509(a)(1) and 170(b)(1)(A)(vi) or 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.

Technical Requirements (Continued)

- 10 If you checked box h, i, or j in question 9, has the organization completed a tax year of at least 8 months?
 Yes—Indicate whether you are requesting:
 A definitive ruling. (Answer questions 11 through 14.)
 An advance ruling. (Answer questions 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 Form 1023.

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.

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, column (e), Total, of Part IV-A
 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 above.

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 9 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 page 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? | | ✓ | A |
| Is the organization, or any part of it, a school? | | ✓ | B |
| Is the organization, or any part of it, a hospital or medical research organization? | | ✓ | C |
| Is the organization a section 509(a)(3) supporting organization? | | ✓ | D |
| Is the organization a private operating foundation? | | ✓ | E |
| Is the organization, or any part of it, a home for the aged or handicapped? | | ✓ | F |
| Is the organization, or any part of it, a child care organization? | | ✓ | G |
| Does the organization provide or administer any scholarship benefits, student aid, etc.? | | ✓ | H |
| Has the organization taken over, or will it take over, the facilities of a "for profit" institution? | | ✓ | 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

| | Current tax year | 3 prior tax years or proposed budget for 2 years | | | (e) TOTAL |
|---|------------------|--|----------|-----------|-----------|
| | (a) From 2003 to | (b) 2004 | (c) 2005 | (d) | |
| Revenue | | | | | |
| 1 Gifts, grants, and contributions received (not including unusual grants—see page 6 of the instructions) | 2,000 | 7,000 | 8,000 | | |
| 2 Membership fees received | | | | | |
| 3 Gross investment income (see instructions for definition) | | | | | |
| 4 Net income from organization's unrelated business activities not included on line 3 | | | | | |
| 5 Tax revenues levied for and either paid to or spent on behalf of the organization | | | | | |
| 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) | | | | | |
| 7 Other income (not including gain or loss from sale of capital assets) (attach schedule) | | | | | |
| 8 Total (add lines 1 through 7) | 2,000 | 7,000 | 8,000 | | |
| 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 | 200 | 500 | 400 | | |
| 10 Total (add lines 8 and 9) | 4,000 | 7,500 | 8,400 | | |
| 11 Gain or loss from sale of capital assets (attach schedule) | | | | | |
| 12 Unusual grants | | | | | |
| 13 Total revenue (add lines 10 through 12) | 4,000 | 7,500 | 8,400 | | |
| Expenses | | | | | |
| 14 Fundraising expenses | 200 | 500 | 700 | | |
| 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 schedule) | 1,000 | 6,000 | 7,000 | | |
| 23 Total expenses (add lines 14 through 22) | 1,200 | 6,500 | 7,700 | | |
| 24 Excess of revenue over expenses (line 13 minus line 23) | 1,000 | 1,000 | 700 | | |

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

| | | Current tax year | |
|------------------------------------|--|------------------|-----|
| | | Date | |
| Assets | | | |
| 1 | Cash | 1 | 800 |
| 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 | 800 |
| 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 | |
| 18 | Total liabilities and fund balances or net assets (add line 16 and line 17) | 18 | 800 |

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

King Street Cats
EIN: 61-1440813
Form 1023 Application
Attachment B, Page 1

Part II. Section 1: Activities and Operational Information

King Street Cats is a nonprofit organization that rescues homeless, injured, abused, and otherwise suffering animals. It provides medical attention, care taking, adoption, and rescue efforts for these suffering animals. The Organization rescues and cares for cats but no funds go to any individual for care of their pets. Notably, the Organization is a "no-kill" organization that works exclusively to provide appropriate care and placement for animals and never engages in euthanasia.

The Organization arranges for stray kittens, puppies, and other domestic adoptable animals to receive veterinary care, proper immunization vaccines, neutering or spaying treatment, and volunteer foster care until homes can be found. It works mainly in the Alexandria, Virginia area. These activities help prevent these animals from experiencing unnecessary suffering and where appropriate provides the animals with a chance for adoption by a caring family. The Organization uses an Adoption Application as part of the screening process for getting animals into appropriate homes.

The Organization helps stray and other kittens and cats (though it could also help puppies and other animals that live outdoors and can not be domesticated). It receives rescued animals and other that are humanely and temporarily captured, neutered or spayed, given proper immunizations so they do not suffer debilitating or contagious diseases, and returned as healthy as possible back to the colony where they were found or adopted into homes. The Organization helps to arrange shelters for these animals as well as permanent care takers that visit their colonies to ensure that they have adequate food, water, and necessary medical attention.

The cats are kept and cared for at a facility provided at no charge through the generosity of Ms. Ethel Buen, in a separate area equipped for the cats in a building where she is proprietor of a retail store.

The Organization assists different government agencies and charities, shouldering those burdens of government by providing care for suffering animals and thereby relieving those agencies of the need to do so. For example, the Organization works with the Alexandria Animal Shelter, the Fairfax Animal Shelter, the Humane Education Association (Leesburg, VA), the Doris Day Animal League, and the United States Park Service. By caring for animals such as cats, dogs, and birds from the wild that are suffering from sickness, malnutrition, injury, or other maladies, the Organization provides a service that the other agencies do not have to.

In addition, the Organization is considering engaging in educational activities for schoolchildren by assisting schoolteachers by making educational presentations to schoolchildren and community groups about different animals, their habits, characteristics, living environments, and food sources.

Part II. Section 2: Sources of Financial Support.

1. Individual donations.
2. Corporate donations.
3. Donated goods and services and fundraising.
4. United Way and Combined Federal Campaign Donations.

COMMONWEALTH OF VIRGINIA

CLINTON MILLER
CHAIRMAN

THEODORE V. MORRISON, JR.
COMMISSIONER

HULLIHEN WILLIAMS MOORE
COMMISSIONER



STATE CORPORATION COMMISSION
Office of the Clerk

JOEL H. PECK
CLERK OF THE COMMISSION
P.O. BOX 1197
RICHMOND, VIRGINIA 23218-1197

January 10, 2003

PETER C WOLK
1735 20TH ST NW
WASHINGTON, DC 20009-1104

RE: KING STREET CATS
ID: 0589477 - 9
DCN: 03-01-03-0010

Dear Customer:

This is your receipt for \$75.00, to cover the fees for filing articles of incorporation with this office.
The effective date of the certificate of incorporation is January 10, 2003.
If you have any questions, please call (804) 371-9733 or toll-free in Virginia, 1-866-722-2551.

Sincerely,

Joel H. Peck
Clerk of the Commission

CORPRCPT
NEWCD
CIS0436

Tyler Building, 1200 East Main Street, Richmond, VA 23219-3636
Clerk's Office (804) 371-9733 or (866) 722-2551 (toll-free in Virginia) www.state.va.us/scc/division/clk
Telecommunications Device for the Deaf-TDD/Voice: (804) 371-9206

Commonwealth of Virginia



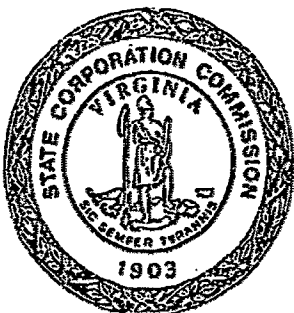
STATE CORPORATION COMMISSION

Richmond, January 10, 2003

This is to certify that the certificate of incorporation of

KING STREET CATS

was this day issued and admitted to record in this office and that the said corporation is authorized to transact its business subject to all Virginia laws applicable to the corporation and its business. Effective date: January 10, 2003



State Corporation Commission

Attest:

Joel H. Beck
Clerk of the Commission

**ARTICLES OF INCORPORATION
OF
KING STREET CATS**

The undersigned, a natural person, for the purpose of organizing a corporation for conducting the business and promoting the purposes hereinafter stated, under the provisions and subject to the requirements of the laws of the State of Virginia (particularly Chapter 10, Title 13.1 of the Code of Virginia (1950) and the acts amendatory thereof and supplemental thereto, and known, identified, and referred to as the "Virginia Nonstock Corporation Act"), hereby certifies that:

ONE: The name of this Corporation is **KING STREET CATS**.

TWO: The Corporation is to have no members.

THREE: The purposes for which the Corporation is organized and shall be operated are exclusively charitable, educational and scientific. These purposes may be attained, without limiting the Corporation's freedom to pursue these goals through other avenues, by the Corporation acting:

- (1) To pursue the charitable objectives of preventing cruelty to animals, particularly preventing cruelty to cats, and to otherwise work for the health, betterment, welfare, and humane treatment of cats and other animals.
- (2) To promote the advancement of education by informing the general public about abuses and problems concerning the improper, inhumane, and unacceptable treatment of cats and other animals and to educate interested members of the general public about the means of addressing, resolving, and abolishing any such inhumane actions and the appropriate means of enforcing accountability for such actions.
- (3) To otherwise fight cruelty to cats and to promote the advancement of education and practices to engender the healthy, proper, and humane manner by which people can and should interact, handle, feed, care for, and enjoy owning and using cats.

The Corporation shall carry out these purposes with the provision that the Corporation shall not have nor exercise any power or authority not granted to it under the Virginia Nonstock Corporation Act, nor engage in any activities prohibited to an organization granted exempt status under Code Section 501(c)(3), or any successor law or regulation.

FOUR: The registered office is physically located in Prince William County is at: 4490 Occoquan View Court, Woodbridge, VA 22192 and the name of the Corporation's registered agent is: Kimberly R. Kirilenko, who is a resident of Virginia and an officer and director of the Corporation.

FIVE: The affairs of the Corporation shall be managed by a Board of Directors. Directors need not be residents of Virginia. The Board of Directors shall consist of no less than one member, with the exact number and qualifications for the Board established in the Bylaws. The number of initial directors of this Corporation is two. Their names and addresses are: Kimberly R. Kirilenko, 4490 Occoquan View Court, Woodbridge, VA, 22192, and Kathy O'Toole, 4494 Occoquan View Court, Woodbridge, VA 22192. The directors of the Corporation shall thereafter be elected by those serving on the Board of Directors.

SIX: The name and address of the incorporator of this Corporation is: Kathy O'Toole, 4494 Occoquan View Court, Woodbridge, VA 22192.

SEVEN: The period of duration of this Corporation is perpetual.

EIGHT: Upon the dissolution of this Corporation, its assets remaining after payment, or provision for payment, of all debts and liabilities of this Corporation shall be distributed for one or more exempt purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code or shall be distributed to the federal government, or to a state or local government, for a public purpose.

NINE: No substantial part of the activities of this Corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation, and this 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.

TEN: No part of the net earnings of this Corporation shall inure to the benefit of, or be distributable to, its members, directors, officers, or other private persons, except that this Corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in these Articles. Notwithstanding any other provision of these Articles, this Corporation shall not carry on any other activities not permitted to be carried on: (1) by a Corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code; or (2) by a Corporation contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code.

ELEVEN: To the fullest extent permitted by the Virginia Nonstock Corporation Act, as in effect or as may be amended, no officer or director of the Corporation shall be personally liable for damages in any proceeding brought by or in the right of the Corporation, or in connection with any claim, action, suit or proceeding in which he or she may be or is made a party by reason of being or having been an officer or director of the Corporation, provided however, that such relief from liability shall not apply in any instance where such relief is inconsistent with any provision of the Internal Revenue Code applicable to organizations described in section 501(c)(3).

I, the undersigned incorporator, hereby declare under penalty of perjury that the statements made in the foregoing Articles of Incorporation are true.


Kathy O'Toole, Incorporator

**BYLAWS OF
OF
KING STREET CATS**

ARTICLE I. DIRECTORS

SECTION 1. General Powers. The property, business and affairs of the Corporation shall be managed by its Board of Directors in accordance with these Bylaws and the purposes of the Corporation.

SECTION 2. Number and Qualifications. The number of Directors shall be two who shall be elected by the Directors then in office.

SECTION 3. Term of Office. The term of office for Directors shall be one year or until a successor shall have been elected. Directors may succeed themselves without limitation.

SECTION 4. Vacancies. Vacancies shall be filled by majority vote of the remaining members of the Board of Directors for the unexpired term.

SECTION 5. Quorum. A majority of the Directors then in office shall constitute a quorum for the transaction of any business, except that if the number of Directors then in office is six or less, then three Directors shall constitute a quorum. If at any meeting of the Board there shall be less than a quorum present, a majority of those present may adjourn the meeting, without further notice, from time to time until a quorum shall have been obtained.

SECTION 6. Meetings. Regular meetings of the Board of Directors shall be held at such place as may from time to time be fixed by resolution of the Board without further notice, or as may be specified in a notice of the meeting. Special meetings may be called at any time by the Chair or by written request signed by three Directors and submitted to the Secretary, provided written notice is duly served on, sent by mail, or faxed with a follow up confirmatory phone call, to each Director not less than two days before such meeting. Meetings may be held at any time without notice if all the Directors are present, or if at any time before or after the meeting those not present waive notice of the meeting in writing.

SECTION 7. Compensation. No Director shall receive any compensation for service in such capacity, except that the Board may by resolution provide for the reimbursement of actual travel and lodging expenses incurred in the performance of the duties of Director, to the extent provided by such resolution.

SECTION 8. Removal. A Director or an Officer may be removed from office, with or without cause, upon a vote of a majority of the Directors then in office to remove him or her from office, whenever in the Directors' judgment the best interest of the Corporation would be served thereby, provided that all the Directors have at least 21 days' notice of the proposed removal and the Director at issue has an opportunity personally to address the Board.

ARTICLE II. MANNER OF ACTING.

SECTION 1. Manner of Acting. A majority of the votes cast on a matter where a quorum is present shall be necessary for the adoption thereof unless a greater proportion is required by law or these Bylaws.

SECTION 2. Alternative Action. Any action required by law to be taken at a meeting, may be taken without a meeting if a consent in writing, setting forth the action so taken, is signed by all of those entitled to vote with respect to the subject matter thereof.

SECTION 3. Meetings Held In Whole or Part Through the Use of Telecommunications. Any one or more Directors or members of a committee may participate in a meeting of the Board or committee by means of a conference telephone or other telecommunications device which allows all persons participating in the meeting to hear each other or to see in written form the words of the others (as may be accomplished through the use of a telephone or computer conference) and such participation in a meeting shall be deemed presence in person at such meeting.

ARTICLE III. OFFICERS.

SECTION 1. Officers. The officers of the Corporation shall be a: President, Vice-President, Secretary, and Treasurer, and may include an appointed Executive Director and such other subordinate officers as the Board of Directors may from time to time appoint or authorize the President to appoint.

SECTION 2. Election. The Board of Directors shall on or about the Board's Annual Meeting, elect from amongst themselves a President, Vice-President, Secretary, and Treasurer and, as the Board shall by resolution authorize, may appoint from amongst themselves or others an Executive Director.

SECTION 3. Term and Vacancies. The term of office of any Officer shall be one year but shall not terminate until: (a) the installation of a successor; (b) the effective date of his or her resignation submitted in writing to the Secretary of the Board of Directors; (c) upon his or her death; or, (d) upon removal from Office in accordance with the provisions of these Bylaws. Any vacancy among such officers shall be filled by majority vote of the remaining members of the Board of Directors, except that the Vice President shall fill a vacancy in the Presidency.

SECTION 4. President. The President shall: oversee the execution of all decisions of the Board of Directors; act as the chief executive officer of the Corporation; chair the Board of Director and Executive Committee meetings; shall be an ex officio voting member of all committees; act as the Board's representative in overseeing the Executive Director; and shall have such other duties and powers normally associated with the office and additionally as the Board of Directors may from time to time prescribe or authorize.

SECTION 5. Vice-President. The Vice President, if there is one, shall have such powers and perform such duties as the Board of Directors may from time to time prescribe or as the President may from time to time delegate, shall act as President in the President's absence.

SECTION 6. Secretary. The Secretary shall keep the minutes of all meetings of the Board including all votes and resolutions adopted and shall record all such documents and records in a book kept for that purpose. The Secretary shall issue notices of all meetings, shall see to the filing of all reports required by governmental authorities, and shall perform such other functions and duties as the Board may from time to time prescribe.

SECTION 7. Treasurer. The Treasurer shall have custody of all funds, securities and assets of the Corporation. He or she shall secure the keeping of full and accurate account of Corporation's receipts and disbursements, and ensure that all monies and other assets are deposited in the name of the Corporation in such depositories or through such fiscal agents as the Board may from time to time prescribe. The Treasurer shall oversee the disbursement of the funds and assets of the Corporation as ordered by the Board of Directors, and shall provide an accounting of all transactions as requested prior to each meeting of the Board. The Board may appoint and empower such Assistant Treasurers as shall be required to carry out the purpose of this section. The Treasurer shall furnish the Board with an operating and financial report at each regular and special meeting thereof.

SECTION 8. Other Officers. The duties and terms of office of any other officers or assistant officers appointed pursuant to this Article shall be specified by the Board of Directors or by the President if so authorized by the Board of Directors.

SECTION 9. Executive Director. The Board may upon majority vote appoint and employ an Executive Director, who shall direct and execute all decisions of the Board of Directors, shall handle all day-to-day matters and duties for the operation of the Corporation, and shall be an *ex officio* voting member of the Board of Directors. The foregoing duties shall include, but not be limited to, the hiring and discharge of employees to fill such positions as the Board may from time to time authorize; the execution of contracts or other instruments on behalf of the Corporation as the Board may authorize; and the signing of checks, drafts or other orders for payment of money provided that the Board may, by resolution, provide that such checks, drafts or other orders for payment above such amount as may be specified in the resolution shall require the countersignature of one or more specified officers of the Corporation.

SECTION 10. Surety. The Board of Directors may require the Executive Director, Treasurer or any other officer or assistant officer to furnish such surety as it may from time to time determine.

SECTION 11. Compensation of Officers. Officers may be paid such reasonable compensation as the Board of Directors may from time to time authorize and direct, except that no officer who is a member of the Board may receive any compensation for services rendered in his or her capacity as a Director except as otherwise provided in these Bylaws.

SECTION 12. Removal. Any elected Officer may be removed from office, with or without cause, upon a vote of a majority of the Directors then in office to remove him or her from the Officer position, whenever in the Directors' judgment the best interest of the Corporation would be served thereby, provided that all the Directors have at least ten days' notice of the proposed removal and the Officer at issue has an opportunity personally to address the Board prior to the removal vote. Any Officer appointed by the President may be removed by the President.

ARTICLE IV. COMMITTEES

SECTION 1. Committees of Directors. The Board of Directors, by resolution adopted by a majority of the Directors in office, may designate and appoint one or more committees, each of which shall consist of two or more Directors, which Committees, to the extent provided in said resolution, shall have and exercise the authority of the Board in the management of the Corporation, except that no such committee shall have the authority of the Board in reference to: amending, altering, or repealing the Articles of Incorporation or Bylaws; electing, appointing or removing any member of any committee or any Director or officer of the Corporation; adopting a plan of merger, dissolution, consolidation, or approving the sale, exchange, mortgage, or distribution of all or substantially all of the property and assets of the Corporation; revoking proceedings for dissolution; or amending, altering or repealing any resolution of the Board of Directors which by its terms provides that it shall not be amended, altered or repealed by such committee. The designation and appointment of any such committee and the delegation thereto of authority shall not operate to relieve the Board or any individual Director of any responsibility imposed thereon by law.

SECTION 2. Executive Committee. The Board of Directors may, in its discretion, by resolution adopted by a majority of the whole Board, constitute a general Executive Committee for the Board, appoint the members thereof, and specify its authority and responsibility. Such committee shall be composed of not fewer than three members of the Board of Directors who shall serve at the pleasure of the Board. The Executive Committee shall have such powers and shall perform such duties as the Board may delegate to it in writing from time to time, including the immediate oversight in management of the business affairs of the Corporation. The Executive Committee shall be organized and shall perform its functions as directed by the Board and shall report periodically to the Board. Any action duly taken by the Executive Committee within the course and

scope of its authority shall be binding upon the Corporation. The Executive Committee may be abolished at any time by the vote of a majority of the whole Board of Directors, and during the course of the committee's existence, the membership thereof may be increased or decreased and the authority and duties of the Committee changed as the Board of Directors deems appropriate.

SECTION 3. Other Committees. Other Committees not having and exercising the authority of the Board of Directors in the management of the Corporation may be appointed in such manner as may be designated by resolution adopted by a majority of the Directors present at a meeting at which a quorum is present. Except as otherwise provided in such resolution, members of each such committee need not be Directors of the Corporation, and the President of the Corporation shall appoint the members thereof, and may remove any such member whenever in his or her judgment the best interest of the Corporation shall be served by such removal.

SECTION 4. Term of Office. Each member of a committee shall continue as such until a next annual meeting of the Board of Directors and until a successor is appointed, unless the committee shall be sooner terminated, or unless such member be removed from such committee, or unless such member shall cease to qualify as a member thereof.

SECTION 5. Chair. One member of each committee shall be appointed Chair by the President of the Corporation except as otherwise provided in these Bylaws.

SECTION 6. Vacancies. Vacancies in the membership of any committee may be filled by appointments made in the same manner as provided in the case of the original appointments.

SECTION 7. Quorum. Unless otherwise provided in the resolution of the Board of Directors designating a committee, a majority of the whole committee shall constitute a quorum and the act of the majority of the members present at a meeting at which a quorum is present shall be the act of the committee.

ARTICLE V. MISCELLANEOUS PROVISIONS

SECTION 1. Amendment. These Bylaws may be amended or repealed or new Bylaws adopted upon the affirmative vote of a majority of the Board of Directors at any regular or special meeting of the Board provided that a description, summary, or the actual text of such proposed change is included with the notice of the meeting delivered at least five days prior to the vote, unless notice is waived by unanimous agreement of the Board.

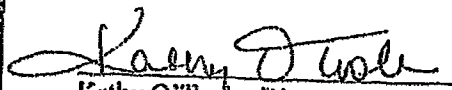
SECTION 2. Fiscal Year. The fiscal year shall be established by Board resolution.

SECTION 3. Indemnification. Every person who is or shall be or shall have been a Director or officer of the corporation and his or her personal representatives may be indemnified by the corporation against all costs and expenses actually and necessarily incurred by or imposed upon him or her in connection with the defense of any action, suit, or proceeding to which he or she may be made a party by reason of his or her being or having been a director or officer of the corporation or of any subsidiary or affiliate thereof, except in relation to such matters as to which he or she shall finally be adjudged in such action, suit or proceeding to be liable for negligence or misconduct in the performance of a duty. "Costs and expenses" shall include, but without limiting the generality thereof, attorney's fees, damages and reasonable amounts paid in settlement.

SECTION 4. Corporate Seal. The official seal of the Corporation shall have inscribed thereon the name of the Corporation and shall be in such form and contain such other words and/or figures as the Board of Directors shall determine. The official seal may be used by printing, engraving, lithographing, stamping or otherwise making, placing, or affixing or causing to be printed, engraved, stamped, or otherwise made, placed or affixed

0050-0020

Corporation Commission of the Commonwealth of Virginia on 19 December, 2002.


Kathy O'Toole, Director

0050 0029

Finally, the Organization hands out informational flyers and sends letters explaining its activities to different community groups, and it intends to apply for United Way and Combined Federal Campaign participation.

Part II, Section 4: Directors and Officers.

| | | |
|---|--------------------------|----------------------|
| Ms. Kathy O'Toole President | 4494 Occoquan View Court | Woodbridge, VA 22192 |
| Ms. Kimberley Kirilenko Secretary, Treasurer | 4490 Occoquan View Court | Woodbridge, VA 22192 |

The Directors receive no compensation for service in that capacity and at present the Organization is an all-volunteer organization.

Part II, Section 5: Outgrowth of an Organization

King Street Cats is an outgrowth of a cat rescue 501(c)(3) organization headed by Ms. Bonnye Manfredi, called The Albert Foundation.

Part IV: Financial Data

Line 22: Other Expenses.

| | <u>2003</u> | <u>2004</u> | <u>2005</u> |
|---|--------------|--------------|--------------|
| Expenses for medicine, medical care, litter, and feeding of injured, sick, hungry, and needy animals. | 6,000 | 7,000 | 8,000 |
| Supplies, Tel, Printing Postage | 250 | 350 | 500 |
| Banking costs | 100 | 100 | 130 |
| Legal/Acc'tng | 650 | 950 | 1,200 |
| | <u>7,000</u> | <u>8,400</u> | <u>9,830</u> |

8050 8030

Re: Form 1023 Application for: King Street Cats
EIN: 61-1440813

Dear Sir or Madam:

Please find enclosed on behalf of King Street Cats, the following documents to support its application for recognition as a 501(c)(3) public charity:

- (1) Form 1023 Application, with attachments;
- (2) a conformed copy of Articles of Incorporation and Bylaws;
- (3) the \$150 User fee with a signed Form 8718; and,
- (4) a Power of Attorney Form 2848 in favor of undersigned counsel.

Please contact me if you have any questions or need anything further. If any questions arise with respect to the issuance of a favorable determination letter, please consider this a request in writing for a conference. Thank you for your attention to this Application.

Sincerely,



Peter C. Wolk
Attorney for King Street Cats

cc: Ms. Kathy S. O'Toole, President

Board of Directors in accordance with these Bylaws and the purposes of the Corporation.

SECTION 2. Number and Qualifications. The number of Directors shall be two who shall be elected by the Directors then in office.

SECTION 3. Term of Office. The term of office for Directors shall be one year or until a successor shall have been elected. Directors may succeed themselves without limitation.

SECTION 4. Vacancies. Vacancies shall be filled by majority vote of the remaining members of the Board of Directors for the unexpired term.

SECTION 5. Quorum. A majority of the Directors then in office shall constitute a quorum for the transaction of any business, except that if the number of Directors then in office is six or less, then three Directors shall constitute a quorum. If at any meeting of the Board there shall be less than a quorum present, a majority of those present may adjourn the meeting, without further notice, from time to time until a quorum shall have been obtained.

SECTION 6. Meetings. Regular meetings of the Board of Directors shall be held at such place as may from time to time be fixed by resolution of the Board without further notice, or as may be specified in a notice of the meeting. Special meetings may be called at any time by the Chair or by written request signed by three Directors and submitted to the Secretary, provided written notice is duly served on, sent by mail, or faxed with a follow up confirmatory phone call, to each Director not less than two days before such meeting. Meetings may be held at any time without notice if all the Directors are present, or if at any time before or after the meeting those not present waive notice of the meeting in writing.

SECTION 7. Compensation. No Director shall receive any compensation for service in such capacity, except that the Board may by resolution provide for the reimbursement of actual travel and lodging expenses incurred in the performance of the duties of Director, to the extent provided by such resolution.

SECTION 8. Removal. A Director or an Officer may be removed from office, with or without cause, upon a vote of a majority of the Directors then in office to remove him or her from office, whenever in the Directors' judgment the best interest of the Corporation would be served thereby, provided that all the Directors have at least 21 days' notice of the proposed removal and the Director at issue has an opportunity personally to address the Board.

ARTICLE II. MANNER OF ACTING.

SECTION 1. Manner of Acting. A majority of the votes cast on a matter where a quorum is present shall be necessary for the adoption thereof unless a greater proportion is required by law or these Bylaws.

ARTICLE III. OFFICERS.

SECTION 1. Officers. The officers of the Corporation shall be a: President, Vice-President, Secretary, and Treasurer, and may include an appointed Executive Director and such other subordinate officers as the Board of Directors may from time to time appoint or authorize the President to appoint.

SECTION 2. Election. The Board of Directors shall on or about the Board's Annual Meeting, elect from amongst themselves a President, Vice-President, Secretary, and Treasurer and, as the Board shall by resolution authorize, may appoint from amongst themselves or others an Executive Director.

SECTION 3. Term and Vacancies. The term of office of any Officer shall be one year but shall not terminate until: (a) the installation of a successor; (b) the effective date of his or her resignation submitted in writing to the Secretary of the Board of Directors; (c) upon his or her death; or, (d) upon removal from Office in accordance with the provisions of these Bylaws. Any vacancy among such officers shall be filled by majority vote of the remaining members of the Board of Directors, except that the Vice President shall fill a vacancy in the Presidency.

SECTION 4. President. The President shall: oversee the execution of all decisions of the Board of Directors; act as the chief executive officer of the Corporation; chair the Board of Director and Executive Committee meetings; shall be an ex officio voting member of all committees; act as the Board's representative in overseeing the Executive Director; and shall have such other duties and powers normally associated with the office and additionally as the Board of Directors may from time to time prescribe or authorize.

SECTION 5. Vice-President. The Vice President, if there is one, shall have such powers and perform such duties as the Board of Directors may from time to time prescribe or as the President may from time to time delegate, shall act as President in the President's absence.

SECTION 6. Secretary. The Secretary shall keep the minutes of all meetings of the Board including all votes and resolutions adopted and shall record all such documents and records in a book kept for that purpose. The Secretary shall issue notices of all meetings, shall see to the filing of all reports required by governmental authorities, and shall perform such other functions and duties as the Board may from time to time prescribe.

SECTION 7. Treasurer. The Treasurer shall have custody of all funds, securities and assets of the Corporation. He or she shall secure the keeping of full and accurate account of Corporation's receipts and disbursements, and ensure that all monies and other assets are deposited in the name of the Corporation in such depositories or through such fiscal agents as the Board may from time to time prescribe. The Treasurer shall oversee the disbursement of the funds and assets of the Corporation as ordered by the Board of Directors, and shall provide an accounting of all transactions as requested prior to each meeting of the Board. The Board may appoint and empower such Assistant Treasurers as shall be required to carry out the purpose of this section. The Treasurer shall furnish the Board with an operating and financial report at each regular and special meeting thereof.

payment of money provided that...
for payment above such amount as may be specified in the resolution shall require the...
or more specified officers of the Corporation.

SECTION 10. Surety. The Board of Directors may require the Executive Director, Treasurer or any other officer or assistant officer to furnish such surety as it may from time to time determine.

SECTION 11. Compensation of Officers. Officers may be paid such reasonable compensation as the Board of Directors may from time to time authorize and direct, except that no officer who is a member of the Board may receive any compensation for services rendered in his or her capacity as a Director except as otherwise provided in these Bylaws.

SECTION 12. Removal. Any elected Officer may be removed from office, with or without cause, upon a vote of a majority of the Directors then in office to remove him or her from the Officer position, whenever in the Directors' judgment the best interest of the Corporation would be served thereby, provided that all the Directors have at least ten days' notice of the proposed removal and the Officer at issue has an opportunity personally to address the Board prior to the removal vote. Any Officer appointed by the President may be removed by the President.

ARTICLE IV. COMMITTEES

SECTION 1. Committees of Directors. The Board of Directors, by resolution adopted by a majority of the Directors in office, may designate and appoint one or more committees, each of which shall consist of two or more Directors, which Committees, to the extent provided in said resolution, shall have and exercise the authority of the Board in the management of the Corporation, except that no such committee shall have the authority of the Board in reference to: amending, altering, or repealing the Articles of Incorporation or Bylaws; electing, appointing or removing any member of any committee or any Director or officer of the Corporation; adopting a plan of merger, dissolution, consolidation, or approving the sale, exchange, mortgage, or distribution of all or substantially all of the property and assets of the Corporation; revoking proceedings for dissolution; or amending, altering or repealing any resolution of the Board of Directors which by its terms provides that it shall not be amended, altered or repealed by such committee. The designation and appointment of any such committee and the delegation thereto of authority shall not operate to relieve the Board or any individual Director of any responsibility imposed thereon by law.

SECTION 2. Executive Committee. The Board of Directors may, in its discretion, by resolution adopted by a majority of the whole Board, constitute a general Executive Committee for the Board, appoint the members thereof, and specify its authority and responsibility. Such committee shall be composed of not fewer than three members of the Board of Directors who shall serve at the pleasure of the Board. The Executive Committee shall have such powers and shall perform such duties as the Board may delegate to it in writing from time to time, including the immediate oversight in management of the business affairs of the Corporation. The Executive Committee shall be organized and shall perform its functions as directed by the Board and shall report periodically to the Board. Any action duly taken by the Executive Committee within the course and

member whenever in his or her judgment the best interest

SECTION 4. Term of Office. Each member of a committee shall continue as such until a next annual meeting of the Board of Directors and until a successor is appointed, unless the committee shall be sooner terminated, or unless such member be removed from such committee, or unless such member shall cease to qualify as a member thereof.

SECTION 5. Chair. One member of each committee shall be appointed Chair by the President of the Corporation except as otherwise provided in these Bylaws.

SECTION 6. Vacancies. Vacancies in the membership of any committee may be filled by appointments made in the same manner as provided in the case of the original appointments.

SECTION 7. Quorum. Unless otherwise provided in the resolution of the Board of Directors designating a committee, a majority of the whole committee shall constitute a quorum and the act of the majority of the members present at a meeting at which a quorum is present shall be the act of the committee.

ARTICLE V. MISCELLANEOUS PROVISIONS

SECTION 1. Amendment. These Bylaws may be amended or repealed or new Bylaws adopted upon the affirmative vote of a majority of the Board of Directors at any regular or special meeting of the Board provided that a description, summary, or the actual text of such proposed change is included with the notice of the meeting delivered at least five days prior to the vote, unless notice is waived by unanimous agreement of the Board.

SECTION 2. Fiscal Year. The fiscal year shall be established by Board resolution.

SECTION 3. Indemnification. Every person who is or shall be or shall have been a Director or officer of the corporation and his or her personal representatives may be indemnified by the corporation against all costs and expenses actually and necessarily incurred by or imposed upon him or her in connection with the defense of any action, suit, or proceeding to which he or she may be made a party by reason of his or her being or having been a director or officer of the corporation or of any subsidiary or affiliate thereof, except in relation to such matters as to which he or she shall finally be adjudged in such action, suit or proceeding to be liable for negligence or misconduct in the performance of a duty. "Costs and expenses" shall include, but without limiting the generality thereof, attorney's fees, damages and reasonable amounts paid in settlement.

SECTION 4. Corporate Seal. The official seal of the Corporation shall have inscribed thereon the name of the Corporation and shall be in such form and contain such other words and/or figures as the Board of Directors shall determine. The official seal may be used by printing, engraving, lithographing, stamping or otherwise making, placing, or affixing or causing to be printed, engraved, stamped, or otherwise made, placed or affixed

Kathy O'Toole
Kathy O'Toole, President

6.19.03
Date

Kimberly Kirilenko
Kimberly R. Kirilenko, Secretary/Treasurer

6.20.03
Date

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