

BYLAWS
OF
VENTURA COUNTY TAXPAYERS FOUNDATION

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**ARTICLE I
OFFICES**

1.1 Principal Executive or Business Office. The board of directors will fix the location of the principal executive office of the corporation at any place within or outside the State of California. If the principal executive office is located outside of California and the corporation has one or more business offices in California, the board will fix and designate a principal business office in California.

1.2 Other Offices. Branch or subordinate offices may be established at any time and at any place by the board of directors.

**ARTICLE II
PURPOSE; DEDICATION OF ASSETS**

2.1 Purpose. This corporation is a nonprofit public benefit corporation and is not organized for the private gain of any person. It is organized under the California Nonprofit Public Benefit Corporation Law for charitable purposes. The specific purposes of this corporation are set forth in its Articles of Incorporation (the "Articles") and the recital of these purposes is intended to be exclusive of any and all other purposes, this corporation being formed for such charitable purposes only.

2.2 Dedication of Assets. The properties and assets of this corporation are irrevocably dedicated to the purposes set forth in the Articles. No part of the net earnings, properties, or assets of this corporation, on dissolution or otherwise, can inure to the benefit of any private person or individual, or any directors or officers of this corporation. On liquidation or dissolution, all properties and assets remaining after payment, or provision for payment, of all debts and liabilities of this corporation must be distributed to a nonprofit fund, foundation, or corporation that is organized and operated exclusively for charitable purposes and which has established its exempt status under Internal Revenue Code Section 501(c)(3).

**ARTICLE III
MEMBERSHIP**

3.1 No Members. The corporation shall have no members. Any action that would otherwise require approval by a majority of all members shall only require approval of the board of directors. All rights that would otherwise vest in the members shall vest in the board of directors.

3.2 Associates. Nothing contained in Section 3.1 of these Bylaws shall be construed to limit the right of the corporation to refer to persons associated with the corporation as "members"

even though these persons are not corporate members, and no such reference in or outside of these Bylaws shall constitute anyone being a member, within the meaning of California Corporations Code § 5056. The corporation may confer by amendment of its Articles or of these Bylaws some or all of the rights of a member, as set forth in the California Nonprofit Corporation Law, on any person or persons who do not have the right to vote for the election of directors or on a disposition of substantially all of the assets of the corporation or on a merger or on a dissolution or on changes to the corporation's Articles or Bylaws, but no such person shall be a member within the meaning of California Corporations Code § 5056.

ARTICLE IV DIRECTORS

4.1 Powers. Subject to limitations of the Articles and these Bylaws and of pertinent restrictions of the California Corporations Code, all the activities and affairs of the corporation shall be exercised by or under the direction of the board of directors. Without prejudice to these general powers, but subject to the same limitations, it is hereby expressly declared that the board shall have the following powers in addition to the other powers enumerated in these Bylaws:

(a) to select and remove all the officers, agents and employees of the corporation, prescribe duties for them as may not be inconsistent with law, with the Articles, or with these Bylaws, fix the terms of their offices and their compensation, and in their discretion require from them security for faithful service;

(b) to make disbursements from the funds and properties of the corporation as are required to fulfill the purposes of this corporation as are more fully set out in the Articles and generally to conduct, manage, and control the activities and affairs of the corporation and to make rules and regulations not inconsistent with law, with the Articles, or with these Bylaws, as they may deem best;

(c) to adopt, make, and use a corporate seal and to alter the form of the seal from time to time as they may deem best;

(d) to borrow money and incur indebtedness for the purposes of the corporation and to execute and deliver, in the corporate name, promissory notes, bonds, debentures, deeds of trust, mortgages, pledges, hypothecations, or other evidences of debt and securities; and

(e) to the extent permitted by the exempt status of the organization, to carry on a business at a profit and apply any profit that results from the business activity to any activity in which it may legally engage.

4.2 Number of Directors. The authorized number of directors of the corporation shall be four (4) until changed by an amendment of the Articles or by an amendment to these Bylaws. The number of directors may be changed by the vote or written assent of a majority of the directors then in office.

(d) the director is found to be engaged in the misrepresentation of the corporation and its policies to outside third parties, either willfully, or on a repeated basis; and

(e) a majority of all the directors then in office affirmatively vote to remove that director.

Before any removal occurs, the director will be advised of the basis for the director's removal, and will be given an opportunity to present to the board of directors any contrary evidence, or explanation he or she may have. Removal must be by a majority vote of all the directors.

4.7 Place of Meetings. Notwithstanding anything to the contrary provided in these Bylaws, any meeting (whether regular, special or adjourned) of the board of directors of the corporation may be held at any place within or without the State of California that has been designated for that purpose by resolution of the board of directors or by the written consent of all the members of the board.

4.8 Regular Meetings. Regular meetings of the board of directors shall be held without call or notice at times to be fixed by the board from time to time.

4.9 Special Meetings. Special meetings of the board of directors may be called at any time by order of the president, of any vice president, of the secretary, or of two (2) or more of the directors.

4.10 Notice of Special Meetings. Special meetings of the board of directors shall be held on four (4) days notice by first class mail or a forty-eight (48)-hour notice given personally or by telephone, including a voice messaging system or other system or technology designed to record and communicate messages, telegraph, facsimile, electronic mail, or other electronic means. Any notice shall be addressed or delivered to each director or at the director's address as it is shown on the records of the corporation or as may have been given to the corporation by the director for the purpose of notice or, if the address is not shown on the records or is not readily ascertainable, then at the place at which the meetings of the directors are regularly held.

4.11 Quorum. A majority of the authorized number of directors shall constitute a quorum for the transaction of any business except adjournment. Every action taken or decision made by a majority of the directors present at a duly held meeting at which a quorum is present shall be an act of the board, subject to the more stringent provisions of the California Nonprofit Public Benefit Corporation Law, including, without limitation, those provisions relating to: (a) approval of contracts or transactions in which a director has a direct or indirect material financial interest; (b) approval of certain transactions between corporations having common directorships; (c) creation of and appointments to committees of the board; and (d) indemnification of directors. A meeting at which a quorum is initially present may continue to transact business, despite the withdrawal of some directors from that meeting, if any action taken or decision made is approved by at least a majority of the required quorum for that meeting.

4.12 Meetings by Electronic Communications. Members of the board may participate in a meeting through use of conference telephone, electronic video screen communications, or other communications equipment, as long as all members participating in the meeting can communicate with all of the other members concurrently, each member is provided the means of participating in all matters before the board, including the capacity to propose, or to interpose an objection, to a specific action to be taken, and the corporation adopts and implements some means of verifying that the person communicating by telephone, electronic video screen, or other communications equipment is a director entitled to participate in the board meeting, and that all statements, questions, actions, or votes were made by that director and not by another person not permitted to participate as a director.

4.13 Waiver of Notice. Notice of a meeting need not be given to any director who signs a waiver of notice or a written consent to holding the meeting or an approval of the minutes of the meeting, whether before or after the meeting, or who attends the meeting without protesting, prior to the meeting or at its commencement, the lack of notice. All waivers, consents, and approvals shall be filed with the corporate records or made a part of the minutes of the meetings.

4.14 Adjournment. A majority of the directors present, whether or not a quorum is present, may adjourn any directors' meeting to another time and place. Notice of the time and place of holding an adjourned meeting need not be given to absent directors if the time and place be fixed at the meeting adjourned, except as provided in the next sentence. If the meeting is adjourned for more than twenty-four (24) hours, notice of any adjournment to another time or place shall be given prior to the time of the adjourned meeting to the directors who were not present at the time of the adjournment.

4.15 Action Without Meeting. Any action required or permitted to be taken by the board of directors may be taken without a meeting if all members of the board individually or collectively consent in writing to the action. The consent or consents shall have the same effect as a unanimous vote of the board and shall be filed with the minutes of proceedings of the board of directors.

4.16 Rights of Inspection. Every director shall have the absolute right at any reasonable time to inspect and copy all books, records, and documents of every kind, and to inspect the physical properties of the corporation of which the person is a director, for a purpose reasonably related to that person's interest as a director.

4.17 Official Board Committees. Committees of the board may be appointed by resolution passed by a majority of the whole board of directors. Committees shall be composed of two (2) or more members of the board, and shall have the powers of the board as may be expressly delegated to it by resolution of the board of directors, except with respect to:

(a) the approval of any action for which the California Nonprofit Public Benefit Corporation Law also requires members' approval (must be approved by the board as a whole);

(b) the filling of vacancies on the board or on any committee;

(c) the fixing of compensation of the directors for serving on the board or on any committee;

(d) the amendment or repeal of Bylaws or the adoption of new Bylaws;

(e) the amendment or repeal of any resolution of the board of directors which by its express terms is not so amendable or repealable;

(f) the appointment of other committees of the board or the members thereof;

(g) the expenditure of corporate funds to support a nominee for director after there are more people nominated for director than can be elected; and

(h) the approval of any self-dealing transaction, as these transactions are defined in California Corporations Code § 5233.

Any committee may be designated an “executive committee” or by another name as the board of directors shall specify. The board shall have the power to prescribe the manner in which proceedings of any committee shall be conducted. In the absence of any prescription, the committee shall have the power to prescribe the manner in which its proceedings shall be conducted. Unless the board or committee shall otherwise provide, the regular and special meetings and other actions of any committee shall be governed by the provision of this Article IV applicable to meetings and actions of the board of directors. Minutes shall be kept of each meeting of each committee.

4.18 Fees and Compensation. The board may authorize the advance or reimbursement of actual reasonable expenses incurred by a director or a member of a committee in carrying out his or her duties. Directors shall not be otherwise compensated.

4.19 Restriction on Interested Directors. Not more than forty-nine percent (49%) of the persons serving on the board of directors at any time may be interested persons. An interested person is (a) any person compensated by the corporation for services rendered to it within the previous twelve (12) months, whether as a full-time or part-time employee, independent contractor, or otherwise; (b) any shareholder, employee, or officer of any corporation, or partner or employee of any partnership, which has rendered compensated services to the corporation within the previous twelve (12) months, and (c) any brother, sister, descendant, spouse, brother-in-law, sister-in-law, mother-in-law, or father-in-law of any person described in (a) or (b) of this Section 4.19. Any violation of the provisions of this paragraph shall not, however, affect the validity or enforceability of any transaction entered into by the corporation.

ARTICLE V OFFICERS

5.1 Officers. The officers of the corporation will be a president, a secretary, and a chief financial officer. The corporation may also have, at the discretion of the board of directors, a chair

of the board, one or more vice presidents, one or more assistant secretaries, and such other officers as may be appointed in accordance with Section 5.3 of this Article V. Any number of offices may be held by the same person, except that neither the secretary nor the chief financial officer may serve concurrently as the president or the chair of the board.

5.2 Appointment of Officers. The officers of the corporation, except for subordinate officers appointed in accordance with Section 5.3 of this Article V, will be appointed annually by the board of directors, and will serve at the pleasure of the board of directors. Each officer shall hold his or her office until he or she resigns, is removed, or becomes otherwise disqualified to serve, or until his or her successor is elected and qualified.

5.3 Subordinate Officers. The board of directors may appoint, and may empower the president to appoint, other officers as required by the business of the corporation, whose duties will be as provided in the bylaws, or as determined from time to time by the board of directors or the president.

5.4 Removal and Resignation of Officers. Any officer chosen by the board of directors may be removed at any time, with or without cause or notice, by the board of directors. Subordinate officers appointed by persons other than the board under Section 5.3 of this Article V may be removed at any time, with or without cause or notice, by the board of directors or by the officer by whom appointed. Officers may be employed for a specified term under a contract of employment if authorized by the board of directors; such officers may be removed from office at any time under this section, and will have no claim against the corporation or individual officers or board members because of the removal except any right to monetary compensation to which the officer may be entitled under the contract of employment.

Any officer may resign at any time by giving written notice to the corporation. Resignations will take effect on the date of receipt of the notice, unless a later time is specified in the notice. Unless otherwise specified in the notice, acceptance of the resignation is not necessary to make it effective. Any resignation is without prejudice to the rights, if any, of the corporation to monetary damages under any contract of employment to which the officer is a party.

5.5 Vacancies in Offices. A vacancy in any office resulting from an officer's death, resignation, removal, or disqualification, or from any other cause, will be filled in the manner prescribed in these bylaws for regular election or appointment to that office.

5.6 Chair of the Board. The board of directors may elect a chair of the board, who will preside, if present, at board meetings and will exercise and perform such other powers and duties as may be assigned from time to time by the board. If there is no president, the chair of the board will in addition be the president of the corporation, and will have the powers and duties as set forth in Section 5.7 of this Article V.

5.7 President. Except to the extent that the bylaws or the board assign specific powers and duties to the chair of the board (if any), the president will be the corporation's general manager and chief executive officer and, subject to the control of the board of directors, will have general supervision, direction, and control over the corporation's business and its officers. The managerial

powers and duties of the president will include, but are not limited to, all the general powers and duties of management usually vested in the office of president of a corporation, and the president will have other powers and duties as prescribed by the board or the Bylaws.

5.8 Vice Presidents. If desired, one or more vice presidents may be chosen by the board of directors in accordance with the provisions for electing officers set forth in Section 5.2 of this Article V. In the absence or disability of the president, the president's duties and responsibilities will be carried out by the highest ranking available vice president if vice presidents are ranked or, if not, by a vice president designated by the board of directors. When so acting, a vice president will have all the powers of and be subject to all the restrictions on the president. Vice presidents of the corporation will have such other powers and perform such other duties as prescribed from time to time by the board of directors, the Bylaws, or the president (or chair of the board if there is no president).

5.9 Secretary.

(a) *Minutes*. The secretary will keep, or cause to be kept, minutes of all board meetings. If the secretary is unable to be present, the secretary or the presiding officer of the meeting will designate another person to take the minutes of the meeting.

The secretary will keep, or cause to be kept, at the principal executive office or such other place as designated by the board of directors, a book of minutes of all meetings and actions of the board of directors and of committees of the board. The minutes of each meeting will state the time and place the meeting was held; whether it was regular or special; if special, how it was called or authorized; the names of directors present; an accurate account of the proceedings; and when it was adjourned.

(b) *Notice of Meetings*. The secretary will give notice, or cause notice to be given, of all board meetings and meetings of committees of the board for which notice is required by statute or by the Bylaws. If the secretary or other person authorized by the secretary to give notice fails to act, notice of any meeting may be given by any other officer of the corporation.

(c) *Other Duties*. The secretary will keep the seal of the corporation, if any, in safe custody. The secretary will have such other powers and perform other duties as prescribed by the board of directors or by the Bylaws.

5.10 Chief Financial Officer. The chief financial officer will keep, or cause to be kept, adequate and correct books and records of accounts of the properties and business transactions of the corporation, including accounts of its assets, liabilities, receipts, disbursements, gains, losses, capital, retained earnings, and shares. The books of account will at all reasonable times be open to inspection by any director.

The chief financial officer will: (a) deposit corporate funds and other valuables in the corporation's name and to its credit with depositories designated by the board of directors; (b) make disbursements of corporate funds as authorized by the board; (c) render a statement of the

corporation's financial condition and an account of all transactions conducted as chief financial officer whenever requested by the president or the board; and (d) have other powers and perform other duties as prescribed by the board or the Bylaws.

Unless the board has elected a separate treasurer, the chief financial officer will be deemed to be the treasurer for purposes of giving any reports or executing any certificates or other documents.

5.11 Salaries. The salaries of the officers shall be fixed from time to time by the board and no officer shall be prevented from receiving this salary because the officer is also a director of the corporation.

ARTICLE VI EXECUTIVE DIRECTOR

The executive director shall be an agent of the corporation and be responsible to and serve at the pleasure of the president and the board of directors. The executive director shall have general supervision of the work of the corporation and shall assist the board of directors in carrying out its purposes within the framework of the Articles, these Bylaws, corporate policies and procedures, including any and all personnel policies approved by the board, and the general and specific tasks assigned by the board of directors. Without limiting the generality of the foregoing, the executive director will be responsible for the hiring, supervision, and dismissal of all professional and support staff of the corporation, whether employees of or independent contractors to the corporation.

The executive director shall be an *ex-officio* member, without vote, of the board of directors and all committees thereof, and shall be an authorized signatory on all bank accounts of the corporation.

If there is no executive director, the president shall assume the duties, but not the compensation, of the executive director. In the absence of the president or the inability of the president to assume the duties of the executive director, an act of the board of directors may designate a director of the corporation to serve as the executive director. Said director of the corporation shall assume the duties, but not the compensation, of the executive director.

The executive director may resign at any time upon at least ninety (90) days' prior written notice to the board of directors, and may be removed by the board for any reason or no reason, except as provided in a written employment agreement or similar document executed and delivered by the executive director and the president of the corporation with the prior approval of the board of directors. The board of directors shall review the performance of the executive director annually and shall determine the compensation of the executive director for the following year at each annual meeting based on his or her performance, the financial condition of the corporation, and such other factors as the board may deem relevant.

ARTICLE VII INDEMNIFICATION; INSURANCE

7.1 **Indemnification.** The corporation will, to the maximum extent permitted by the California Nonprofit Corporation Law, have power to indemnify each of its agents against expenses, judgments, fines, settlements, and other amounts actually and reasonably incurred in connection with any proceeding arising by reason of the fact that any such person is or was an agent of the corporation, and will have power to advance to each such agent expenses incurred in defending any such proceeding to the maximum extent permitted by that law. For purposes of this Article VI, an “agent” of the corporation includes any person who is or was a director, officer, employee, or other 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, or was a director, officer, employee, or agent of a corporation that was a predecessor corporation of the corporation or of another enterprise serving at the request of such predecessor corporation.

7.2 **Insurance.** This corporation will have the power and must use its best efforts to purchase and maintain insurance on behalf of any director, officer, or agent of the corporation, against any liability asserted against or incurred by the director, officer or agent in any capacity arising out of the director’s, officer’s or agent’s status as such, whether or not the corporation would have the power to indemnify the agent against such liability under Section 7.1 of these Bylaws, provided, however, that the corporation will have no power to purchase and maintain such insurance to indemnify any director, officer, or agent of the corporation for any self-dealing transaction, as described in Section 5233 of the California Corporations Code.

ARTICLE VIII RECEIPT, INVESTMENT AND DISBURSEMENT OF FUNDS

The corporation shall receive all monies, other properties, or both monies and properties, transferred to it for the purposes for which the corporation was formed (as shown by the Articles). However, nothing contained herein shall require the board of directors to accept or receive any money or property of any kind if it shall determine in its discretion that receipt of the money or property is contrary to the expressed purposes of the corporation as shown by these Bylaws and the Articles.

The corporation shall hold, manage, and disburse any funds or properties received by it from any source in a manner that is consistent with the expressed purposes of this corporation.

No disbursement of corporation money or property shall be made until it is first approved by the president, chief financial officer, or the directors of the corporation. However, the directors shall have the authority to appropriate specific sums to fulfill the objects and purposes for which the corporation was formed and to direct the officers of the corporation from time to time to make disbursements to implement the appropriations.

All checks, drafts, demands for money and notes of the corporation, and all written contracts of the corporation shall be signed by the officer or officers, agent or agents, as the board of directors may from time to time by resolution designate.

ARTICLE IX CONTRACTS AND LOANS WITH DIRECTORS AND OFFICERS

9.1 Contracts with Directors and Officers. No director or officer of this corporation or any other corporation, firm, association, or other entity in which one or more of this corporation's directors or officers are directors or have a material financial interest, shall be interested, directly or indirectly, in any contract or other transaction with this corporation unless: (a) the material facts regarding such director's or officer's financial interest in such contract or transaction and/or regarding such common directorship, officership, or financial interest are fully disclosed in good faith and are noted in the minutes, or are known to all members of the board prior to consideration by the board of such contract or transaction; (b) such contract or transaction is authorized in good faith by a majority of the board of directors by a vote sufficient for that purpose without counting the vote or votes of such interested director(s); (c) prior to authorizing or approving the transaction, the board considers and in good faith determines after reasonable investigation under the circumstances that the corporation could not obtain a more advantageous arrangement with reasonable effort under the circumstances; and (d) this corporation enters into the transaction for its own benefit and the transaction is fair and reasonable to this corporation at the time the transaction is entered into.

The provisions of this Section 9.1 do not apply to a transaction which is part of an educational or charitable program of the corporation if it: (y) is approved or authorized by the corporation in good faith and without unjustified favoritism; and (z) results in a benefit to one or more directors or officers or their families because they are in the class of persons intended to be benefitted by the educational or charitable program of this corporation.

9.2 Loans to Directors and Officers. The corporation cannot make any loan of money or property to or guaranty the obligation of any director or officer, unless approved by the Attorney General of the State of California; provided, however, that the corporation may advance money to a director or officer of the Corporation for expenses reasonably anticipated to be incurred in the performance of the duties of such director or officer, provided that in the absence of such advance such director or officer would be entitled to be reimbursed for such expenses by the corporation.

ARTICLE X RECORDS AND REPORTS

10.1 Records. The corporation shall maintain adequate and correct accounts, books and records of its business and properties. All these books, records, and accounts shall be kept at its principal place of business in the State of California, as fixed by the board of directors from time to time.

10.2 Inspection of Books and Records. Every director shall have the absolute right at any reasonable time to inspect all books, records, documents of every kind, and the physical properties of the corporation, and also of its subsidiary organizations, if any.

10.3 Certification and Inspection of Bylaws. The original or a copy of these Bylaws, as amended or otherwise altered to date, certified by the Secretary, shall be open to inspection by the directors of the corporation at all reasonable times during office hours.

ARTICLE XI DISSOLUTION

On dissolution of this corporation, the board of directors shall cause the assets herein to be distributed to another corporation with purposes similar to that identified in the Articles, and Article II of these Bylaws.

ARTICLE XII OTHER PROVISIONS

12.1 Private Foundation Restrictions. In any period in which the corporation is a private foundation, as defined in Internal Revenue Code Section 509, this corporation must make distributions at such time and in such manner as not to subject the corporation to tax under the provisions of Section 4942 of the Internal Revenue Code, and the corporation must not: (i) engage in any act of self-dealing (as defined in Section 4941(d) of the Internal Revenue Code), (ii) retain any excess business holdings (as defined in Section 4943(c) of the Internal Revenue Code), (iii) make any investments in such a manner as to subject the Corporation to tax under Section 4944 of the Internal Revenue Code, or (iv) make any taxable expenditures (as defined in Section 4945(d) of the Internal Revenue Code).

12.2 Endorsement of Documents; Contracts. Subject to the provisions of applicable law, any note, mortgage, evidence of indebtedness, contract, conveyance, or other instrument in writing, and any assignment or endorsement thereof, executed or entered into between this corporation and any other person, when signed by any one of the chair of the board, the president or any vice president, and any secretary, assistant secretary, the treasurer or any assistant treasurer of this corporation shall be valid and binding on this corporation in the absence of actual knowledge on the part of the other person that the signing officers had no authority to execute the same.

The board of directors, except as otherwise provided in the Bylaws, may authorize any officer or officers, agent or agents, to enter into any contract or execute any instrument in the name of and on behalf of the corporation. This authority may be general or confined to specific instances. Unless so authorized by the board of directors, and except as provided in this Section 12.2, no officer, agent or employee shall have any power or authority to bind the corporation by any contract or agreement, or to pledge its credit, or to render it liable for any purpose or to any amount.

12.3 Construction and Definitions. Unless the context otherwise requires, the general provisions, rules of construction, and definitions contained in the General Provisions of the California Nonprofit Corporation Law (Corp. Code, §§ 5000 et seq.) and in the California Nonprofit Public Benefit Corporation Law (Corp. Code, §§ 5110 et seq.) shall govern the construction of these Bylaws.

12.4 Amendments. These Bylaws may be amended or repealed in whole or in part, and new Bylaws adopted by the board of directors.

[Secretary's Certification Appears on the Following Page]

CERTIFICATE OF SECRETARY

I, Don Pyne, hereby certify:

That I am the Secretary of Ventura County Taxpayers Foundation; and

That the foregoing attached Bylaws, consisting of thirteen (13) pages, are a true and correct copy of the Bylaws of the corporation as duly adopted on April 12, 2022, by the unanimous written consent of the board of directors of the corporation.

IN WITNESS WHEREOF, I have signed this document on the 13th day of April, 2022.

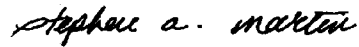


Don Pyne, Secretary

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

We sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in cursive script that reads "Stephen A. Martin".

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements